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Department of the Treasury
Internal Revenue Service

1990

Circular A Agricultural Employer's Tax Guide

Table of Contents

Section number		Page number
	Introduction	2
	Information Returns	2
1.	Who Are Employers of Farmworkers?	2
2.	Wages That Are Taxable for Social Security, Medicare, and Subject to Income Tax Withholding	3
3.	How To Know if Social Security and Medicare Taxes Are Due and if the Wages Are Subject to Income Tax Withholding—The $2,500 a Year Test or the $150 a Worker Test	3
4.	Withholding From Employees	3
5.	Figuring Withholding	4
6.	Employer Identification Number	4
7.	Employee Social Security Number	4
8.	Payment of Taxes and Deposit Requirements	4
9.	Advance Payment of the Earned Income Credit	6
10.	Requirements for Filing Form 943	7
11.	Correcting Mistakes	7
12.	Wage Statements	7
13.	Magnetic Media Reporting	7
14.	Paying and Depositing Federal Unemployment Tax	8
15.	Records You Should Keep	8
16.	Reducing Discrepancies Between Reports Filed with IRS and SSA	8
▶	How Employment Taxes Apply to Farmwork	9
▶	Methods of Income Tax Withholding	10–11
▶	Income Tax Withholding—Percentage Method Tables	12–13
▶	Income Tax Withholding—Wage Bracket Tables	14–33
▶	Social Security Tax Tables Social Security Medicare	34–35 36
▶	Advance EIC—Percentage Method Tables	37–38
▶	Advance EIC—Wage Bracket Tables	39–41
▶	Exhibit of Form 943 Showing How It Should Be Completed	42
▶	**Form 7018-A**, Agricultural Employer's Order Blank for Forms	43–44

Deliver to
Payroll Department

Income Tax Withholding

Agricultural workers whose cash wages are subject to social security tax are now required to have income tax withheld on their cash wages. See sections 3 through 5 for more details. Income tax withholding tables for 1990 are in the January 1990 revision of Circular E. Income tax withholding tables for 1991 begin on page 12 of this publication.

New for 1991—Separate Reporting of Withholding for Social Security and for Medicare Required

Beginning in 1991, the wage bases for the two parts of the social security tax (social security and Medicare) are different. Employers can no longer combine and report the withholding as a single amount. Forms 943 and W-2 for 1991 will require employers to separately report the withholding for social security and Medicare. The wage bases are $53,400 for social security (old age, survivors, and disability insurance) and $125,000 for Medicare (hospital insurance). For social security, the tax rate is 6.2% each for employers and employees. For Medicare, the rate is 1.45% each for employers and employees. Two separate tables (on pages 34-36) are given to help you figure these taxes.

1991 Federal Unemployment (FUTA) tax rate is 6.2%.

1990 Form W-2

The 1990 Form W-2 has been revised extensively. Please see the separate instructions for more details.

Change in Payroll Tax Deposits

Employers who are on the eighth-monthly deposit system must make a deposit of taxes by the close of the next banking day if they accumulate $100,000 or more in undeposited social security, Medicare, and withheld income taxes. Employers are still required to make deposits within the 3 banking days if at the end of any eighth-monthly period undeposited taxes are $3,000 or more but less than $100,000. See section 13 for detailed information.

Earned Income Credit

The amount of the advance earned income credit is limited to the amount allowed for only one qualifying child, even though for 1991 employees may be eligible to claim an additional amount on their returns for more than one qualifying child. This package contains the tables needed to figure the advance earned income credit.

Notice

Keep this booklet for reference. It has information that you will need during the year. The booklet may be needed by more than one department in your company; to order more copies, call 1-800-829-3676.

You may get 1991 forms by using **Form 7018-A**, Agricultural Employer's Order Blank for Forms, in the back of this publication.

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Calendar

By January 31.—File **Form 943,** Employer's Annual Tax Return for Agricultural Employees, with the Internal Revenue Service and pay or deposit the taxes reported on it. (See section 8.) Give each employee a completed **Form W-2,** Wage and Tax Statement. (See section 12.) Also file **Form 940** or **Form 940EZ,** Employer's Annual Federal Unemployment (FUTA) Tax Return. (See section 14.)

By February 15.—Ask for a new **Form W-4,** Employee's Withholding Allowance Certificate, from each employee who claimed total exemption from withholding during the prior year.

On February 16.—Begin withholding for each employee who previously claimed exemption from withholding but has not given you a new Form W-4 for the current year. If the employee does not give you a new completed Form W-4, withhold tax as if he or she is single, with zero withholding allowances. The Form W-4 previously given you claiming exemption is now expired. (See section 4.)

By the last day of February.—File Copy A of Form W-2 and the original copy of **Form W-3,** Transmittal of Income and Tax Statements, with the Social Security Administration Data Operations Center serving your state. (See section 12.)

Note: *If you have employees in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the Virgin Islands, or Puerto Rico who are subject to local income tax and U.S. social security tax, you must file the appropriate wage and tax statements and transmittals for those employees (Forms W-2AS, W-2GU, W-2CM, or W-2VI with Form W-3SS, and Form 499R-2/W-2PR with Form W-3PR). These forms are available at local tax departments in each jurisdiction.*

Before December 1.—Ask for a new Form W-4 from each employee whose withholding allowances will change for the next year.

On December 31.—**Form W-5,** Earned Income Credit Advance Payment Certificate, expires. Employees who want to continue receiving advance payments of the earned income credit for the next year must file a new Form W-5.

If the due date for filing a return or making a tax deposit falls on Saturday, Sunday, or a legal holiday.—You may file the return or make the deposit on the next day that is not a Saturday, Sunday, or legal holiday.

Reminders

On each payment of wages to employees.

Social Security Taxes.—Withhold 6.2% from each wage payment in 1991. Stop when you reach $53,400 in wages.

Medicare Taxes.—Withhold 1.45% from each wage payment in 1991. Stop when you reach $125,000 in wages.

Withhold the proper amount of income tax. Determine whether you will be required to deposit the taxes. (See section 8.)

Unresolved problems.—If you have a tax problem you have been unable to resolve with the IRS, write to your IRS District Director or call the toll-free telephone number for your area and ask for the Problem Resolution Office. This office will take responsibility for your problem and ensure that it receives proper attention. Although the Problem Resolution Office cannot change the tax law or technical decisions, it can frequently clear up misunderstandings that resulted from previous contacts.

When you hire a new employee.—Ask each new employee to complete Form W-4. Use the 1991 Form W-4. Also, ask the employee to show you his or her social security card so you can record the employee's name and social security number accurately. If the employee has lost the card or recently changed names, have the employee apply for a new card. If the employee does not have a number, have the employee apply for one on **Form SS-5,** Application for a Social Security Card. (See section 7.)

When you become aware of a change in an employee's name.—Continue to report the employee's wages under the old name until he or she shows you an updated social security card with the new name on it.

When a crew leader furnishes workers to you.—Record the crew leader's name, address, and employer identification number. (See sections 1 and 15.)

Introduction

This publication is for employers of agricultural workers ("farmworkers"). It contains information you may need to comply with the laws for agricultural labor ("farmwork") relating to social security and Medicare taxes, Federal unemployment (FUTA) tax, and withheld income tax.

Information Returns

You may have to file information returns to report certain types of payments made during the year. For example, you must file **Form 1099-MISC,** Statement for Recipients of Miscellaneous Income, to report payments of $600 or more to persons not treated as employees (*e.g.*, independent contractors) for services performed for your trade or business. For details about forms of the 1099 series and for information about required magnetic media filing, please see the seperate **Instructions for Forms 1099, 1098, 5498, and W-2G.** Do not use the Form 1099 series to report wages and other compensation you paid to employees; report these on Form W-2. See the separate Instructions for Forms W-2 and W-2P for details.

Information Return Penalties

The separate penalties for failure to file (on paper or on magnetic media), for failure to include correct information, and for failure to provide the correct taxpayer identification number (TIN) on statements has been revised and consolidated into one penalty. Under the new provision, a penalty may be imposed if a person either fails to file an information return or files with incorrect information. This new provision, which applies to Form W-2, is applicable to information returns due after December 31, 1989.

The amount of the new penalty is based on when the correct information returns are filed. The penalty is as follows:

- $15 for each information return if the correct information is filed within 30 days after the due date (by March 30 if the due date is February 28) with a maximum penalty of $75,000 per year ($25,000 for small businesses, defined later).
- $30 for each information return if the correct information is filed more than 30 days after the due date but by August 1, with a maximum penalty of $150,000 per year ($50,000 for small businesses, defined later).
- $50 for each information return that is not filed at all or is not filed correctly by August 1, with a maximum penalty of $250,000 per year ($100,000 for small businesses, defined later).

Exceptions to the penalty.—In general, the penalty will not apply to any failure that was due to reasonable cause.

In addition, the penalty will not apply to a de-minimis number of failures. These failures are information returns that were filed timely but with incomplete or incorrect information, and were corrected by August 1. The penalty will not apply to the greater of 10 information returns or ½ of 1% of the total number of information returns that are required to be filed for the year.

Definition of small business.—A small business is a firm with average annual gross receipts of $5,000,000 or less for the 3 most recent taxable years.

Failure to provide payee statement or providing incorrect payee statement.—The separate penalties for failure to provide statements to payees and failure to include correct information on statements to payees were revised and consolidated into one penalty. Under the new provision, a penalty may be imposed if a person either fails to furnish a payee statement by the due date or fails to include correct information on a payee statement. This new provision, which applies to Forms W-2, is applicable to statements due after December 31, 1989. The penalty is $50 for each failure. The maximum penalty for such failures is $100,000.

Penalties for intentional disregard.—Higher penalties of at least $100 per document may be imposed for intentional disregard of the filing, providing payee statements, and correct information return requirements.

1. Who Are Employers of Farmworkers?

In general, you are an employer of farmworkers if your employees:

- raise or harvest agricultural or horticultural products on a farm;
- care for your farm and equipment, when most of the care is done on a farm;
- handle, process, or package any agricultural or horticultural commodity if you produced over half of the commodity;
- do work related to cotton ginning, turpentine, or gum resin products; or
- do housework in your private home if it is on a farm that is operated for profit.

Crew Leaders

You are also an employer of farmworkers if you are a crew leader. A crew leader is a person who furnishes and pays (either on his or her own behalf or on behalf of the farm operator) workers to do farmwork for the farm operator. If there is no written agreement between you and the farm operator stating that you are his or her employee and if you pay the workers (either for yourself or for the farm operator), then you are a crew leader.

Social Security and Medicare for Farmworkers

Most persons employed or self-employed in farmwork are covered by social security and Medicare. When they reach age 65 or when they become disabled at any age, workers and their dependents may be eligible for monthly benefits (reduced benefits are payable as early as age 62). If a worker dies, the worker's family may be eligible for survivors insurance benefits. In addition to cash benefits, health insurance benefits are available for some workers whether or not they are retired. The Social Security Administration (SSA) makes these payments. For more information about these benefits, please contact any SSA office.

2. Wages That Are Taxable for Social Security, Medicare, and Subject to Income Tax Withholding

Only cash wages you pay to employees for farmwork are subject to social security and Medicare taxes and income tax withholding. Cash wages include checks, money orders, etc. Do not count the value of food, lodging, and other noncash items.

The maximum amount of cash wages subject to the combined social security and Medicare taxes for 1990 is $51,300. For 1991, the maximum amount of cash wages subject to Medicare tax is $125,000 and the maximum amount subject to social security tax is $53,400. There is **no maximum** amount of cash wages subject to income tax withholding.

The taxes do not apply to cash wages for housework in your private home if it was done by your spouse, or your son or daughter under age 21. Nor do the taxes apply to housework done by your mother or father unless:

- You have a son or daughter who is under age 18 or has a physical or mental condition that requires care by an adult for at least 4 continuous weeks in a calendar quarter (a calendar quarter is a 3-month period ending March 31, June 30, September 30, or December 31) and who lives in your home; and
- You are a widow or widower, or divorced and not remarried, or have a spouse in the home who, because of a physical or mental condition, cannot care for your son or daughter for at least 4 continuous weeks in the quarter.

The taxes also do not apply to wages paid to share farmers or to aliens who were legally admitted to the United States on a temporary basis to do farmwork.

In reporting taxable wages on Form 943, show the full amount before tax was deducted. For example, if an employee's cash wages were $200 and you deducted $15.30 as employee tax in 1990, you would include $200 cash wages on line 2, Form 943.

3. How To Know If Social Security and Medicare Taxes Are Due and If the Wages Are Subject to Income Tax Withholding—The $2,500 Test or the $150 a Worker Test

Social security taxes, Medicare taxes, and income tax withholding apply to all cash wages you paid during the year to an employee for farmwork if either of the two tests below are met:

- You pay $2,500 or more during the year to all your employees for agricultural labor.

However, wages you pay to a farmworker who receives less than $150 in annual cash wages is not subject to social security taxes, Medicare taxes, nor income tax withholding, even if you pay $2,500 or more in that year to all your farmworkers, if the farmworker:

1. Is employed in agriculture as a hand harvest laborer,
2. Is paid piece rates in an operation which is usually paid on a piece-rate basis in the region of employment,
3. Commutes daily from his or her home to the farm, and
4. Had been employed in agriculture less than 13 weeks in the preceding calendar year.

The amounts you pay to these seasonal farmworkers, however, still count toward the $2,500-or-more test for other farmworkers.

- You pay cash wages to an employee of $150 or more in a year (count all cash wages paid on a time, piecework, or other basis). The $150 test applies separately to each farmworker you employ. If you employ a family of workers, each member is treated separately. Do not count wages paid by other employers.

4. Withholding From Employees

Form W-4.—To know how much income tax to withhold from employees' wages, you should have a Form W-4 on file for each employee. Ask all new employees to give you a signed Form W-4 when they start work. Make the form effective with the first wage payment. If a new employee does not give you a completed Form W-4, withhold tax as if he or she is single, with no withholding allowances. A Form W-4 remains in effect until the employee gives you a new one. If an employee gives you a Form W-4 that replaces an existing Form W-4, begin withholding no later than the start of the 1st payroll period ending on or after the 30th day from the date you received the replacement Form W-4. For exceptions, see the discussion on page 4 on invalid Forms W-4, Forms W-4 that must be sent to IRS, and exemption from income tax withholding. **Note:** *A Form W-4 that makes a change for the next calendar year will not take effect in the current calendar year.*

If you need to order Forms W-4 or **Pub. 505,** Tax Withholding and Estimated Tax, or **Pub. 919,** Is My Withholding Correct for 1991?, call the IRS toll-free number 1-800-829-3676.

Withholding.—To determine income tax withholding, take the following into account:

(a) Wages paid.

(b) Marital status.—The withholding tables are different for single and for married employees. A nonresident alien, or a person married to one, is considered single for withholding tax purposes.

There are special rules for an employee whose spouse has recently died. An employee whose spouse has died during the year can show status as Married for the year on Form W-4.

An employee whose spouse died in either of the two preceding tax years can claim Married status if:

(1) The employee's home is maintained as the main household of a child or stepchild for whom the employee can claim an exemption; and

(2) The employee could file a joint return with the decedent in the year of the spouse's death.

An employee who qualifies as a "head of household" is considered single for withholding purposes.

(c) Withholding allowances.—Exemptions are allowable on the Federal income tax return for self, spouse, and dependents. Elderly and blind persons receive an increased standard deduction on their tax return if they do not itemize their deductions.

You are not responsible for verifying the withholding allowances your employees claim. However, the following tests may help your employees decide whether they can claim a withholding allowance for a dependent.

Each dependent your employee claims must meet all of the following tests:

(1) Income.—Receives less than $2,150 income. (If your employee's child* was under 19 or a full-time student under 24, ignore this test.)

(2) Support.—Gets more than half of his or her support from your employee.

(3) Married dependents.—Does not file a joint return with his or her spouse.

(4) Citizenship or residence.—Is a citizen or resident of the United States; a resident of Canada or Mexico; or an alien child adopted by and living with a U.S. citizen in a foreign country.

(5) Relationship.—Is either:

- Related to the employee (if your employee files jointly, the dependent can be related to either spouse) as one of the following:

Child*	Half-brother	Sister-in-law
Mother	Half-sister	Son-in-law
Father	Stepbrother	Daughter-in-law
Grandparent	Stepsister	Or if related
Great grand-parent, etc.	Stepmother	by blood:
	Stepfather	Uncle
Brother	Mother-in-law	Aunt
Sister	Father-in-law	Nephew
Grandchild	Brother-in-law	Niece
Great grand-child, etc.		

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*Child includes:

Your employee's son, daughter, stepson, or stepdaughter.

A child who lives in your employee's home as a member of the family, if placed with your employee by an authorized placement agency for legal adoption.

A foster child (any child who lived in your employee's home as a member of the family for the whole year).

- Or a person who lived in your employee's home as a member of the family for the whole year.

(d) Special withholding allowance.—For withholding purposes only, each single person with only one job and each married person with only one job whose spouse is not working can claim one additional withholding allowance. Any person with two jobs can also claim the allowance if one job paid $1,000 or less. A married person with two jobs or a working spouse can claim the allowance if one job paid $1,000 or less.

(e) Additional withholding allowance for heads of households.—For withholding purposes only, each person entitled to head of household filing status can claim one additional withholding allowance on Form W-4.

(f) Additional withholding allowances based on deductions and tax credits.—These allowances are only for withholding purposes; they are not claimed on a tax return. To take these allowances into account, the employee must figure and claim them on Form W-4. See Form W-4 for details. For information for figuring withholding allowances for tax credits, get Pub. 505.

(g) Fewer withholding allowances because of a working spouse, more than one job, or nonwage income.—If any of the above apply, the number of withholding allowances an employee claims may be reduced.

(h) Exemption from income tax withholding for eligible persons.—An employee may claim to be exempt from income tax withholding because he or she had no income tax liability last year and expects none this year. However, the wages may still be subject to social security and Medicare taxes.

An employee must file a Form W-4 each year by February 15 to claim exemption from withholding. Employers should begin withholding for each employee who previously claimed exemption from withholding but has not submitted a new Form W-4 for the current year. Withhold tax as if the employee is single with zero withholding allowances.

An employee who can be claimed as a dependent on someone else's tax return may not be exempt. If that employee has any nonwage income (such as interest on savings), and wages plus the nonwage income are expected to be more than $550 for 1991, he or she usually **cannot** claim exemption from withholding.

Note: *Student status does not automatically exempt the employee from income tax withholding.*

Withholding on nonresident aliens.—Employers should remind nonresident aliens when completing Form W-4 that to avoid under-withholding of income taxes they should: (1) not claim exemption from income tax withholding; (2) request withholding as if they are single, regardless of their actual marital status; and (3) claim only one allowance. However, if the nonresident alien is a resident of Canada, Mexico, Japan, or Korea they may claim one allowance for each dependent. In addition, nonresident aliens should request that their employer withhold an extra $3 per week to avoid being under withheld. For more information, get **Pub. 515,** Withholding of Tax on Nonresident Aliens and Foreign Corporations.

Sending certain Forms W-4 to IRS.—You must send to IRS copies of certain Forms W-4 received during the quarter from employees still employed by you at the end of the quarter. Send copies when the employee: (1) claims more than 10 withholding allowances, or (2) claims exemption from withholding and his or her wages would normally exceed $200 per week. You are not required to send any others unless IRS notifies you in writing to do so.

Send in each quarter copies of any Forms W-4 that meet either of the above conditions. Complete boxes 8 and 10 on any Forms W-4 you send in. Box 9 is for the employer's use only, and may be used by the employer to identify the office responsible for processing the employee's payroll information. Also send copies of any written statements from employees in support of the claims made on Forms W-4. Do this even if the Forms W-4 are not in effect at the end of the quarter. You can send them to your Internal Revenue Service Center more often if you like. Include a cover letter giving your name, address, employer identification number, and the number of forms included. In certain cases, IRS may notify you in writing that you must submit specified Forms W-4 more frequently to your district director.

Base withholding on the Forms W-4 that you send in unless IRS notifies you in writing that a Form W-4 is defective and that you should do otherwise.

If the IRS notifies you about a particular employee, base withholding on the number of withholding allowances shown in the IRS notice. You will get a copy of the notice to give to the employee. Also, the employee will get a similar notice directly from the IRS. If the employee later gives you a new Form W-4, follow it only if: (1) exempt status is not claimed, or (2) the number of withholding allowances is equal to or fewer than the number in the IRS notice. Otherwise, disregard it and do not submit it to the IRS. Continue to follow the IRS notice. If the employee prepares a new Form W-4 explaining any difference with the IRS notice, he or she may either submit it to IRS or to you. If submitted to you, send the Form W-4 and explanation to the IRS office shown in the notice. Continue to withhold based on the notice unless and until IRS tells you to follow the new Form W-4.

Form W-4 information may be filed with IRS on magnetic tape instead of sending copies of Forms W-4. If you wish to file on magnetic tape, you must submit **Form 4419,** Application for Filing Information Returns Magnetically/Electronically, to request authorization. See Rev. Proc. 90-9, 1990-1 C.B. 460, also published as Pub. 1245, which contain information concerning magnetic media filing. To obtain these documents or additional information, call the IRS Martinsburg Computing Center at (304) 263-8700.

Invalid Forms W-4.—Any unauthorized change or addition to Form W-4 makes it invalid. This includes taking out any language by which the employee certifies that the form is correct. A Form W-4 is also invalid if, by the date an employee gives it to you, he or she indicates in any way that it is false.

When you get an invalid Form W-4, do not use it to figure withholding. Tell the employee it is invalid and ask for another one. If the employee does not give you a valid one, withhold taxes as if the employee were single and claiming no withholding allowances.

However, if you have an earlier Form W-4 for this worker that is valid, withhold as you did before.

5. Figuring Withholding

There are several ways to figure income tax withholding. You can use any of the following:

- Percentage method (see pages 12 and 13).
- Wage bracket tables (see pages 14 through 33).

Also see page 10 for directions on how to use the tables for employees claiming more than 10 allowances.

- Alternative formula tables for percentage withholding (see **Pub. 493,** Alternative Tax Withholding Methods and Tables).
- Wage bracket percentage method withholding tables (see Pub. 493).

Employers with automated payroll systems will find the two alternative formula tables and the two alternative wage bracket percentage method tables useful.

- Combined income, employee social security, and employee Medicare tax table (see Pub. 493).
- Annualized wages method (see page 10).
- Average estimated wages method (see page 10).
- Cumulative wages and part-year employment methods (see page 10). These may be used if your employee requests that you use them, and you agree to this.
- Other alternative methods (see page 11).

If an employee wants additional tax withheld, have the employee show the extra amount on Form W-4.

Social security taxes: employer's and employee's share.—For wages paid in 1991, the social security tax rate is 6.2% and the Medicare tax rate is 1.45% for both the employer and the employee. You can multiply each wage payment by these percentages or use the tables on pages 34 through 36. You can use the amounts in the boxes in the lower right corners of the tables on pages 35 and 36 if the wage payment is $100 or more. For example, the social security tax on a wage payment of $355 would be $22.01 ($18.60 + $3.41) each. The Medicare tax would be $5.15 ($4.35 + $.80) each.

If you would rather pay the employee's share of the social security and Medicare tax without deducting it from his or her wages, you may do so. If you do not deduct the tax, you must still pay it. Any employee social security and Medicare tax you pay is additional income to the employee. (Include it in the employee's 1990 Form W-2, box 10, but do not count it for social security wages, box 13. Nor is it counted for Federal unemployment tax purposes.)

6. Employer Identification Number

If you are required to report withheld income tax or social security taxes, you must have an employer identification number (EIN)—a nine-digit number separated as follows: 00-0000000.

If you do not have an identification number, apply for one on **Form SS-4,** Application for Employer Identification Number, available at any Internal Revenue Service district office or Social Security Administration office or by calling the IRS toll-free number 1-800-829-3676.

If you do not have a number by the time a return is due, write "Applied for" and the date you applied in the space shown for the number. If you do not have a number by the time a tax deposit is due, send your payment to the Internal Revenue Service Center where you file your returns. Make it payable to IRS and show on it your name (as shown on Form SS-4), address, kind of tax, period covered, and date you applied for an EIN.

For more information about EINs, see **Pub. 583,** Taxpayers Starting a Business.

7. Employee Social Security Number

The Social Security Administration keeps a lifetime record of the amount of wages paid to each employee, identified by the employee's name and social security number. This is necessary to prevent mixups between workers with the same or similar names. An employee's social security number consists of nine digits separated as follows: 000-00-0000.

When you hire an employee to whom you expect to pay taxable wages during the year for farmwork, record your employee's name and social security number exactly as it appears on the employee's social security card. If your employee does not have a number, record the employee's full name and address, and have the employee apply for a social security number on **Form SS-5,** Application for a Social Security Card, available at any Social Security Administration office or call 1-800-829-3676.

8. Payments of Taxes and Deposit Requirements

Generally, you must make payments of employer and employee social security taxes, Medicare taxes, and withheld income tax of $500 or more during the year by depositing the tax with an authorized financial institution or a Federal Reserve bank. How often you are required to make deposits depends on the amount of taxes (minus advance EIC payments, if any) as explained in the deposit rules below.

Note: *If you employ both farm and nonfarm workers, you have to combine the taxes reportable on* **Form 941,** *Employer's Quarterly Federal Tax Return, and Form 943 to decide whether to make a deposit. See "Employers of Both Farm and Nonfarm Workers" at the end of this section.*

Deposit Rules

The amount of taxes you owe (minus advance EIC payments, if any) determines the frequency of deposits. You owe these taxes when you pay the wages, not when your payroll period ends. The rules and examples below tell you how often to deposit taxes.

(1) Less than $500 at the end of December.—If at the end of December your total undeposited taxes for the year are less than $500, you do not have to deposit the taxes. You may pay the taxes to IRS with Form 943 or you may deposit them by January 31.

(2) Less than $500 at the end of any month except December.—If at the end of any month except December your total undeposited taxes are less than $500, you do not have to make a deposit. Carry the taxes over to the following month. (See Example A below.)

(3) $500 or more but less than $3,000 at the end of any month.—If at the end of any month your total undeposited taxes are $500 or more but less than $3,000, you must deposit the taxes within 15 days after the end of the month.

Exception to rule 3.—If your undeposited taxes are $500 or more but less than $3,000

at the end of a month during which you are required to make a deposit of $3,000 or more (because of rule 4 below), you do not have to deposit them. Carry them over into the next month instead. If you are required to make a deposit of $3,000 or more during December, deposit any balance of $500 or more but less than $3,000 by the end of January. A balance due of less than $500 can be paid with the return following rule 1. (See Examples D and E.)

(4) $3,000 or more at the end of any eighth-monthly period but less than $100,000 on any day during the eighth-monthly period.—Each month is divided into eight deposit periods called eighth-monthly periods that end on the 3d, 7th, 11th, 15th, 19th, 22d, 25th, and last day of the month. If at the end of any eighth-monthly period your total undeposited taxes are $3,000 or more, but less than $100,000 on any day during the eighth-monthly period, deposit the taxes within 3 banking days after the end of the eighth-monthly period. (See Examples B, C, D, and E.) Do not count as banking days local holidays observed by authorized financial institutions, Saturdays, Sundays, and legal holidays.

Exception to rule 4.—If this is the first time you are required to make a deposit within 3 banking days after the end of an eighth-monthly period, you may deposit the taxes by the 15th day of the next month (instead of within 3 banking days after the eighth-monthly period) if you meet all of the following conditions:

- You were not required to deposit taxes for any eighth-monthly period during the last 4 quarters.
- You were not required to deposit taxes for any eighth-monthly period during earlier months of this quarter.
- Your total undeposited taxes at the end of any eighth-monthly period during this month are less than $10,000.

If you qualify for this exception to rule 4, check the box at the top of the Record of Federal Tax Liability and attach a statement showing your net taxes for each of the preceding 4 calendar quarters.

(5) $100,000 or more during any eighth-monthly period.— For deposit periods ending after July 31, 1990, if you accumulate undeposited payroll taxes of $100,000 or more in any eighth-monthly period, you are required to deposit the payroll taxes by the close of the next banking day after you accumulate $100,000 or more. You must also complete **Schedule B (Form 941)**, Supplemental Record of Federal Tax Liability, and attach it to Form 943.

You will be considered to meet rules 4 and 5 if:

- You deposit at least 95% of the tax liability for the eighth-monthly period within 3 banking days after the end of the period, and
- You deposit any underpayment as follows:

  (a) If the eighth-monthly period is in a month other than December, you deposit the underpayment with the first deposit that is required to be made after the 15th of the following month.

  (b) If the eighth-monthly period is in December, you deposit any underpayment of $500 or more by January 31. (Any underpayment less than $500 can be paid with Form 943 as explained in rule 1.)

Example A.—The taxes on wages paid in October are $450 and the taxes on wages paid in November are $550. No deposit is required for October (because of rule 2), but add the $450 to the $550 for November and deposit the total ($1,000) by December 15 (as required by rule 3).

Example B.—The taxes on wages paid from the 1st through the 3d of a month are $3,500. Deposit these taxes within 3 banking days after the 3d of the month (as required by rule 4).

Example C.—The taxes on wages paid from the 4th through the 7th of a month are $2,500 and the taxes on wages paid from the 8th through the 11th are $2,000. A separate deposit is not required for the $2,500, but add it to the $2,000 and deposit the total ($4,500) within 3 banking days after the 11th of the month (as required by rule 4).

Example D.—The taxes on wages paid from the 23d through the 25th of a month are $3,500. Deposit these taxes within 3 banking days after the 25th of the month (as required by rule 4). The taxes on wages paid from the 26th through the end of the month are $2,500. Since a deposit was required to be made for an eighth-monthly period during the month, a separate deposit is not required for the $2,500 (because of the exception to rule 3). Carry the $2,500 over and add it to the taxes on wages paid in the next month. Then follow rules 3 and 4 to determine when the next deposit is required. (However, if you are required to make a deposit of $3,000 or more in December, deposit any balance due of $500 or more but less than $3,000 by January 31.)

Example E.—Wages are paid on Tuesday for the prior week. In the first quarter, paydays are on January 2, 9, 16, 23, and 30; February 6, 13, 20, and 27; and March 6, 13, 20, and 27. Taxes are $1,050 for each payday.

Use Form 943A and enter $1,050 on lines A, C, E, G, H, J, L, N, P, R, T, V, and X. Enter $5,250 on Total line I; $4,200 on lines II and III; and $13,650 on line IV.

You must make a deposit within 3 banking days of January 19, February 7, February 28, and March 22, because undeposited taxes reached at least $3,000 for the eighth-monthly periods ending on those dates.

The undeposited taxes at the end of January of $2,100 (for paydays on the 23d and 30th) may be carried over to February because of the exception to rule 3 as explained in Example D. At the end of February, there is no carryover since the undeposited taxes are $3,150 and must be deposited within 3 banking days. At the end of March, the undeposited taxes of $1,050 (for the payday on the 27th) may be carried over to April because of the exception to rule 3 as explained in Example D. However, if this occurs at the end of December, the undeposited taxes of $1,050 must be deposited by January 31 (because of the exception to rule 3 for December).

Example F.—Wages are paid every two weeks on Monday. Paydays for December of 1990 are:

Payroll Date	Payroll Tax Liability	Eighth-Monthly Period
December 3, 1990	$105,000	Q
December 17, 1990	90,000	U
December 31, 1990	130,000	X

The December 3d liability of $105,000 is due by December 4th, Rule 5 applies.

The December 17th liability of $90,000 is due by December 24th, Rule 4 applies.

The December 31st liability of $130,000 is due by January 2d (January 1st is a banking holiday), Rule 5 applies.

Summary of Deposit Rules for Social Security and Medicare Taxes and Withheld Income Tax

Deposit Rule	Deposit Due
(1) If at the end of December your total undeposited taxes for the year are less than $500:	No deposit is required. You may pay the taxes to IRS with Form 943, or you may deposit them by January 31.
(2) If at the end of any month except December your total undeposited taxes are less than $500:	No deposit is required. You may carry the taxes over to the following month.
(3) If at the end of any month your total undeposited taxes are $500 or more but less than $3,000:	Within 15 days after end of month. (No deposit is required if you are required to make a deposit for an eighth-monthly period during the month under the $3,000 rule in **(4)** below. However, if this occurs in December, deposit any balance due by January 31.)
(4) If at the end of any eighth-monthly period (the 3d, 7th, 11th, 15th, 19th, 22d, 25th, and last day of each month) your total undeposited taxes are $3,000 or more but less than $100,000:	Within 3 banking days after end of eighth-monthly period.
(5) If at the end of any day during an eighth-monthly period your undeposited taxes are $100,000 or more:	After July 31, 1990, by the close of the next banking day.

Use Form 8109, Federal Tax Deposit Coupon, to deposit employment taxes (and all other types of taxes that are deposited). Do *not* use Form 8109 to pay delinquent or additional taxes assessed by the IRS. Pay these taxes directly to the IRS Service Center and include any related bills or notices.

IRS will send you a coupon book after you apply for an employer identification number (EIN). The coupons will be preprinted with your name, address, and EIN. If you need more coupons, order them by mailing **Form 8109A,** FTD Reorder Form, to the IRS Service Center shown on the form. You can have the coupon books sent to a branch office, tax preparer, or service bureau that is making deposits for you by showing that address on the reorder form. This will not update or change the address where IRS sends your tax returns, notices, or other materials.

Please Note: *It may take up to 6 weeks for you to receive your reorder. Be sure you reorder early enough so that you have enough coupons to make your deposits timely.*

Include a coupon with each deposit you make. Clearly mark the correct *TYPE OF TAX* and *TAX PERIOD* on the coupon since this is used to credit the deposit to your tax account.

Mail or deliver the completed coupon, along with payment, to a financial institution qualified as a depositary for Federal taxes or to the Federal Tax Department of the Federal Reserve bank or branch (FRB) that serves your area. Make your check or money order payable to the depositary or FRB where you deposit the taxes.

The deposit coupon will not be returned to you. Your check or money order will be your receipt.

Penalties.—The penalties for failure to make deposits of taxes are based on applicable percentages of the amount of underpayment determined by the number of days the deposit is late. If the failure is:

(1) not more than 5 days late, the applicable percentage is 2% of the underdeposited taxes;

(2) more than 5 days but less than 15 days late, the applicable percentage is 5% of the underdeposited taxes; or

(3) if the failure is more than 15 days late, the penalty is 10%.

Also, the penalty of 15% may be imposed if the underdeposited taxes are not paid on or before the earlier of:

(1) 10 days after the first delinquency notice; or

(2) the day on which notice and demand for immediate payment is given.

Deposits at Authorized Financial Institutions

Authorized depositaries must accept cash, a postal money order drawn to the order of the depositary, or a check or draft drawn on and made payable to the depositary. You can deposit taxes with a check drawn on another depositary only if the depositary is willing to accept that form of payment.

Deposits at Federal Reserve Banks and Branches (FRBs)

If you deposit taxes by check at an FRB, make your deposit with the FRB that serves your area, and make it with a check that is considered by that FRB as an immediate credit item. Generally, immediate credit items include checks drawn on commercial banks located in the same city as the FRB. You can find out which FRB serves your area, and what checks are considered by that FRB to be immediate credit items, from FRBs or authorized depositaries.

Timeliness of Deposits

The timeliness of deposits is determined by the date the financial institution or FRB receives them. If you deposit taxes by mail and they are received after the due date, they will be considered on time if you can prove that they were mailed at least 2 days before the due date. This does not apply for any deposit of $20,000 or more if you are required to deposit any taxes more than once a month. If you deposit taxes at an FRB and do not comply with the deposit requirements, that deposit will be dated on collection of the funds by the FRB regardless of when the deposit was mailed.

Depositaries have a specified daily cut-off time and only deposits received before that time will be credited on that day. If you deliver your deposit to the depositary on the due date, be sure to deliver it before the depositary closes its business day.

If you need more information, contact an authorized depositary or Federal Reserve bank.

Employers of Both Farm and Nonfarm Workers

If you employ farmworkers whose wages are reported on Form 943 and nonfarmworkers whose wages are reported on Form 941, you must add together the taxes reportable on both returns to decide whether you must make a deposit.

If a deposit is due, deposit the Form 941 taxes and the Form 943 taxes with separate deposit coupons. For example, if your undeposited taxes at the end of April are $800 reportable on Form 941 and $100 reportable on Form 943, deposit both amounts by the 15th of May. Use one deposit coupon to deposit the $800 of Form 941 taxes and another coupon to deposit the $100 of Form 943 taxes.

There is one exception to the requirement that these taxes be added together to decide whether you must make a deposit. If the annual return, Form 943, shows an amount due after deposits are deducted, you do not have to add that amount to the undeposited Form 941 taxes to decide whether to deposit it or send it in with your annual return. Also, if the quarterly return, Form 941, shows an amount due after deposits are deducted, you do not have to add that amount to the undeposited Form 943 taxes to decide whether to deposit it or send it in with your quarterly return.

9. Advance Payment of the Earned Income Credit

Employees eligible for the earned income credit (EIC) may either receive it on their tax returns or in advance payments during the year. Those who want it in advance must file Form W-5 with you. Eligible employees who do not file Form W-5 will not receive advance payments, but they will still get the full benefit of the EIC on their annual tax returns. For 1991 the advance EIC can be as much as $1,192.

You are required to notify employees not having income tax withheld that they may be eligible for a tax refund because of the EIC. This is because the amount of EIC that exceeds tax liability is refunded. However, you do not have to notify employees claiming exemption from withholding on Form W-4. You can notify your employees by using Form W-2 which contains a statement on the back of Copy C concerning the EIC. If you use a substitute Form W-2 which does not have the statement on the back of Copy C, you may have to give Notice 797 to your employees. If Form W-2 is required to be furnished and is furnished on time, you must give the notice within 1 week before or after you give the employee his or her Form W-2 or at the same time you give the employee Form W-2. If Form W-2 is not furnished on time, you must give the notice on or before the date the Form W-2 was required to be furnished. If Form W-2 is not required to be furnished, you must give the notice on or before February 7, 1991. You can use your own written statement as long as it has the exact wording of Notice 797 or if you furnish a substitute Form W-2, you may, on Copy C, use the language contained in Notice 89-95, 1989-2 C.B. 417 in place of Notice 797. You can order this notice and Pub. 1325, that contains notification information for employers, through the IRS toll-free telephone number 1-800-829-3676.

Eligible employees.—Employees who want to receive advance EIC payments must first expect to be eligible for the EIC. Eligibility requirements are shown on Form W-5 and are summarized below:

(a) The employee's expected earned income and adjusted gross income must each be less than $21,245. (An employer who has paid total wages of at least $21,245 during the year to an employee must stop making advance payments to that employee.)

(b) If married, the employee must file a joint return or (if eligible) as head of household.

(c) The employee must not be able to exclude any income earned abroad, housing expense exclusion, or foreign housing expense deduction.

(d) The employee cannot be a qualifying child of another person who is claiming the EIC.

(e) The employee generally must have a child living with him or her more than half the year, including time when the child is away at school or on vacation (the entire year for a foster child).

(f) A married child generally must be claimed as a dependent by the employee. However, there are special rules that may apply if the child is the child of divorced or separated parents, or if the employee qualifies as an unmarried head of household. See Form W-5 for details.

(g) The child must be under age 19 at the end of the year, a full-time student under age 24, at the end of the year or permanently and totally disabled at any time during the year.

Form W-5.—On Form W-5 an employee must show if he or she is married and if his or her spouse has a Form W-5 in effect for the year with an employer.

If the employee shows that his or her spouse has filed a Form W-5 with an employer, use the advance EIC tables in this publication (either the wage bracket or percentage method table) titled "Married with both spouses filing certificate."

Form W-5 remains in effect until the end of the calendar year. Eligible employees must file a new certificate each year.

Make the signed form effective with the first payroll period ending (or the first wage payment made without regard to a payroll period) on or after the date the certificate is given to you.

If an employee has given you a signed Form W-5 and later becomes ineligible for the credit, the employee must revoke the previously filed form within 10 days. If the employee's situation changes because his or her spouse files a Form W-5, your employee must file a new Form W-5 showing that his or her spouse has a Form W-5 in effect with an employer.

If an employee has a Form W-5 certifying that his or her spouse has a Form W-5 in effect and the spouse's form is no longer in effect, the employee may file a new Form W-5 with you. This form will certify that the spouse does not have a Form W-5 in effect.

Figuring the advance EIC payment.—You must include the advance EIC payment with wages paid to eligible employees who have filed Form W-5.

For purposes of the advance EIC payment, "wages" means amounts subject to income tax withholding. For employees who have claimed the exemption from income tax withholding on Form W-4, "wages" means amounts that would have been subject to income tax withholding.

To determine the amount of the advance payment, take into account:

(a) Wages paid—including tips reported, and

(b) Whether a married employee's spouse has a Form W-5 in effect with an employer. There are separate tables for married employees whose spouses have a certificate in effect.

Figure the amount of the payment to include in the eligible employees' wage payments by using the tables beginning on page 37. Be sure to use the right table for married employees.

Paying the advance EIC to employees.—The advance EIC payment does not change the amount of income tax, social security, or Medicare taxes that you withhold from employees' wages. The advance EIC payment is not compensation for services rendered and is not subject to payroll taxes.

Generally, employers will pay the amount of the advance EIC payment from withheld income taxes, social security, and Medicare taxes. These taxes are normally required to be paid over to IRS either through Federal tax deposits or with employment tax returns.

If for any payroll period the advance EIC payments are more than the withheld income, social security, and Medicare taxes (including

the employer's share of social security and Medicare taxes), you may:

(a) Reduce each advance EIC payment proportionately. (Each payment must be reduced by an amount that has the same ratio to the excess as the payment has to the total of all advance payments for the payroll period); or

(b) Elect to make full payment of the advance EIC amount and have these full amounts treated as an advance payment of the employer's tax liability. If excess EIC payments are applied against any other taxes, attach an explanation to that tax return on which the credit for overpayment is taken.

Employer's returns.—As stated above, the amount of the advance EIC payment does not change the amount you must deduct and withhold from employees' pay for income, social security, and Medicare taxes. Advance EIC payments you make to employees must be treated on your tax return as made from amounts withheld as income tax, employee social security tax, employee Medicare tax, or amounts owed as employer social security tax and employer Medicare tax. For deposit due date purposes, the day you make an advance EIC payment to your employee is treated as the day you deposited that amount with the IRS.

Take the amount of advance EIC payments into account on your employment tax return, Form 943. Enter the total payments on the advance EIC payments line of your return.

Penalty.—You must make advance EIC payments to employees who correctly fill out Form W-5. If you do not, you are subject to a penalty equal to the amount of the advance EIC payments not made.

Reporting advance EIC payments on Form W-2.—You must show the total amount of advance EIC payments made during the year on the employee's Form W-2.

The amounts shown on Form W-2 for income tax withheld (if any), social security tax withheld, and Medicare tax withheld are not affected by any advance EIC payments. Likewise, no other entries on Form W-2 are changed because of these payments.

10. Requirements for Filing Form 943

You must file a **Form 943**, Employer's Annual Tax Return for Agricultural Employees, for each calendar year beginning with the first year you pay $2,500 or more for farmwork or you employ a farmworker who meets the $150 test explained in section 3. Do not report these wages on Form 941.

After you file your first return, each year we will send you a Form 943 preaddressed with your name, address, and employer identification number. If you do not receive the preaddressed form, request one from any Internal Revenue Service district office. If you use a blank form, show your name and employer identification number exactly as they appeared on previous returns.

Send Form 943, with payment of any taxes due that are not required to be deposited, to the Internal Revenue Service by January 31 following the year for which the return is filed (or February 10 if the tax was timely deposited in full).

Penalties.—For each month or part of a month a return is not filed when required (disregarding any extensions of the filing deadline), there is a penalty of 5% of the amount that should have been shown on the return. The maximum penalty is 25%. Also, for each month or part of a month the tax is paid late (disregarding any extensions of the payment deadline), there is a penalty of ½% per month of the amount shown as due. The maximum amount of this penalty cannot exceed 25%. The penalties will not be charged if there is an acceptable reason for failing to file or pay. If you file or pay late, attach an explanation to your Form 943.

In cases where income, social security, and Medicare taxes to be withheld are not withheld or are not paid to the IRS, certain officers or employees of a corporation or certain members or employees of a partnership may become personally liable for the payment of these taxes and penalized an amount equal to the taxes. This is known as the **"100 percent penalty."**

11. Correcting Mistakes

Errors in Deducting Social Security and Medicare Taxes

If you deduct no tax or less than the correct amount, you may correct the mistake by deducting the tax from a later payment to the same employee.

If you deduct employee tax when no tax is due or if you deduct more than the correct amount, you should repay the employee.

If you are unable to repay an overcollection to the employee by the end of the year, you must pay it to the Internal Revenue Service in January of the following year. Attach a separate statement that explains the overcollection and shows your employee's social security number, name, and the amount you overcollected and did not repay the employee. If you are required to file a Form 943 for the year, enter the amount of the overcollection as an addition on line 4 of the return and send the payment and statement with the return.

Other Errors in Reporting Social Security and Medicare Taxes

If, after filing a return, you find you made a mistake that resulted in your paying too much tax, you may file **Form 843**, Claim for Refund and Request for Abatement, for a refund of the overpayment or you may subtract the amount from the tax you report on your next return. If the mistake resulted in your not paying enough tax and an additional payment has not been requested, add the amount to the tax you report on your next return. If you prefer, you may report the amount immediately on a separate return marked "Supplemental." In either case, attach an explanation of the mistake to the return.

If you incorrectly reported or left out wages on Form 943, show on a statement or on Form 941c the total wages for all your employees as previously reported and as corrected. Since Form W-2 is used by the Social Security Administration to post the employee's social security wages to his or her earnings record, you must give Form W-2c to the employee and send Copy A to SSA if a Form W-2 was issued showing any incorrect social security entry.

Forms W-2c, Statement of Corrected Income and Tax Amounts, and **W-3c**, Transmittal of Corrected Income and Tax Statements, must be used to correct errors in previously filed Forms W-2 and W-2P.

Note: *For the purposes of filing a claim, a timely filed Form 943 is considered to be filed on April 15 of the year after the close of the tax year and a claim may be filed within 3 years from that date.*

12. Wage Statements

You must give a Form W-2 to every employee to whom you paid any amount for services, including the cash value of any payment you made that was not in cash. If you employ a family of workers, you must prepare a Form W-2 for each family worker, not just the head of the household.

By January 31, 1991, give Form W-2 to each employee who was working for you at the end of 1990. If an employee stops working for you before the end of the year, give him or her Form W-2 any time after employment ends but no later than January 31, 1991. However, if the employee asks you for Form W-2, give him or her the completed form within 30 days of the written request or the last wage payment, whichever is later.

Give each employee from whom you withheld zero income tax (other than those who claimed exemption from withholding on Form W-4) a copy of Notice 797. See Pub. 1325 for information on when and how to furnish it. Both items are available from IRS.

By February 28, 1991, send Copy A of all Forms W-2 issued for 1990 to the Social Security Administration. Send them with Form W-3 to the SSA Data Operations Center for your state as shown on Form W-3.

Copy A of Form W-2 has two forms on a page. If you make a mistake, put an X in the Void square and use the next form. Since these forms are processed by machine, make no erasures, strikeovers, or whiteouts of entries. Send the whole page even if one form is blank or void.

Preparing Forms W-2 and W-3

Most employers of farmworkers will complete only the following boxes on the 1990 Forms W-2 and W-3. For more information, see the instructions for Form W-2 and Form W-3. If any entry does not apply to you, leave it blank.

Form W-2

Boxes 2 and 3.—Show your business name and address in box 2, and your employer identification number in box 3.

Box 4.—This number is assigned by your state. Contact your state for further information on its use.

Box 8.—Show the advance earned income credit (EIC) payments made in the year, if any. (See section 9.)

Boxes 5, 19a, and 19b.—Show your employee's social security number in box 5, name in box 19a, and address in box 19b. The number and name must match what SSA has in its records to ensure the employee receives credit. (See section 7.)

Box 9.—Show Federal income tax withheld.

Box 10.—Show wages paid (including taxable fringe benefits) subject to income tax, whether or not income tax was withheld. (See section 2.)

Box 11.—Show employee social security tax deducted or paid by you for the employee. (See section 2.)

Box 12.—Show wages paid subject to social security taxes. (See section 2.)

Boxes 24 through 29.—You may use these to report state or local income tax information.

Form W-3

Box 2.—Check the square titled "943" in box 2.

Box 3.—If you use copies of this form for your state return, you may need to complete this box.

Box 8.—Show the total advance earned income credit (EIC) payments, if any, for all employees.

Boxes 5, 18, 20, and 22.—Show the number of Forms W-2 you are sending with Form W-3 in box 5, your employer identification number in box 18, your business name in box 20, and the address in box 22.

Boxes 9, 10, 11, and 12.—Add separately the amounts in boxes 9, 10, 11, and 12 of all Forms W-2 and show the totals in boxes 9, 10, 11, and 12 on Form W-3.

13. Magnetic Media Reporting

You may be required to use magnetic media to furnish the information required by Forms W-2, W-2G, W-2P, 1098, 1099, and 5498. Generally, you are required to use magnetic media if you file at least 250 returns on any of the above forms other than Forms 1099-INT, -DIV, -OID, -PATR, and 1099-B. Magnetic media reporting is required if you file more than 50 returns on 1099-INT, -DIV, -OID, or 1099-PATR. Any returns filed on Form 1099-B must be on magnetic media. For the requirements for furnishing this information on magnetic media for Form W-2 and W-2P, get Publication 1141 and write to the Social Security Administration, P.O. Box 2317, Baltimore, MD 21235, Attn: Magnetic Media Group. For requirements for the Forms 1098, 1099, 5498, and W-2G, get Publication 1220 and write to Internal Revenue Service, Martinsburg Computing Center, P. O. Box 1359, Martinsburg, WV 25401-1359.

14. Paying and Depositing Federal Unemployment Tax

In general, cash wages paid to your farmworkers are subject to the Federal unemployment tax (FUTA) if you:

- paid cash wages of $20,000 or more to farmworkers in any calendar quarter in 1989 or 1990; or
- employed 10 or more farmworkers during some portion of a day (whether or not at the same time) for at least one day during any 20 different weeks in 1989 or 1990.

Count as farmworkers aliens legally admitted to the United States on a temporary basis to do farmwork to determine if you meet either of the above tests. (Special Agricultural Workers are not members of this group.) Wages paid to these aliens are exempt through 1992.

Farmworkers supplied by a crew leader are considered employees of the farm operator for purposes of the Federal unemployment tax unless: (1) the crew leader is registered under the Migrant and Seasonal Agricultural Worker Protection Act, or (2) substantially all the workers supplied by the crew leader operate or maintain tractors, harvesting or cropdusting machines, or other machines provided by the crew leader.

You must deposit FUTA tax with an authorized financial institution or the Federal Reserve bank or branch that serves your area. **The deposit rules for FUTA tax are different from those for social security taxes, Medicare taxes, and withheld income tax.**

Figure your liability for FUTA tax on a quarterly basis. To determine whether you must make a deposit for any of the first three quarters in 1991, figure your FUTA tax by multiplying by .008 that part of the first $7,000 of each employee's annual wages that you paid during the quarter.

If the amount of FUTA tax for the calendar quarter (plus any undeposited FUTA tax for earlier quarters in the year) is more than $100, deposit the total amount during the first month following the quarter. If the total amount is $100 or less, add it to the FUTA tax for the next quarter and do not make a deposit. Do this for the first three quarters of the year. Use Form 8109 to make these deposits.

By January 31, file **Form 940** or **Form 940-EZ**, Employer's Annual Federal Unemployment (FUTA) Tax Return.

Form 940-EZ is a streamlined unemployment tax return for filers with uncomplicated tax situations. You can generally use Form 940-EZ if:

- You pay state unemployment taxes (contributions) to only one state;
- You make the payments to the state by the due date of Form 940-EZ; and
- All wages subject to FUTA tax are also subject to state unemployment tax.

If you do not meet these conditions, file Form 940 instead.

If the FUTA tax reported on Form 940 or 940-EZ minus the amounts deposited for the first three quarters is more than $100, deposit the whole amount by January 31. If the tax (minus any deposits) is $100 or less, you may either deposit the tax or pay it with the return by January 31.

If you make deposits on time in full payment of the tax due for the year, you are allowed 10 additional days to file Form 940 or 940-EZ.

Once you have filed a Form 940 or 940-EZ, we will send you a preaddressed form near the end of each calendar year. If you do not receive a form, request one from an Internal Revenue Service office in time to file when due.

To amend a return after you have filed it, complete a Form 940 or 940-EZ with the revised figures. Mark the return "Corrected" above the title and attach an explanation of the correction.

Note: *If you have acquired a business from someone else, you may be able to claim a special credit as a successor employer, under Code section 3302(e). This credit applies only if the previous owner was not an employer liable for the FUTA tax in the year you acquired the business. See Regulations section 31.3302(e)-1 for details.*

15. Records You Should Keep

Every employer subject to employment taxes must keep all related records available for inspection for at least 4 years after the due date of the return period to which the records relate, or the date the taxes are paid, whichever is later. You may keep the records in whatever form you choose.

For each employee to whom you pay, or expect to pay, taxable wages for farmwork, keep a record of:

- the employee's name and social security number;
- cash payments to the employee for farmwork;
- any amount deducted as employee social security tax and Medicare tax;
- the amount of income tax withheld; and
- the amount of noncash wages paid.

If you did not keep records because you did not expect to pay $2,500 or more for agricultural labor or did not expect an employee to meet the $150 test and you later find the wages will be taxable, you should begin keeping records for the employee. Estimate as best you can what you paid the employee previously during the year.

If a crew leader furnished you with farmworkers, you must keep a record of the name, permanent mailing address, and employer identification number of the crew leader. If the crew leader has no permanent mailing address, record his or her present address.

16. Reducing Discrepancies Between Reports Filed with IRS and SSA

When there are discrepancies between reports filed with IRS and those filed with SSA, we must contact you to resolve the discrepancies. This costs time and money, both for the government and for you the employer. To help reduce the number of these discrepancies for 1990, please:

(1) Reconcile the social security wages, social security tips, total compensation, advance earned income credit, income tax withheld, and social security taxes, on the annual Form 943 to your Form W-3. The amounts may not match for various reasons. If they do not match, you should determine that the reason is a valid one (such as some income tax withheld was reported on Form 1099, or adjustments were made on Form 941c). Please retain your reconciliation. This way, if there are inquiries in the future, you will know why the amounts did not match.

(2) Use Form W-2 for the current year.

(3) File all Forms W-2 with SSA.

(4) Report bonuses as social security wages.

(5) Show social security taxes in the box for social security taxes withheld, not as social security wages.

(6) Make sure social security wage amounts for each employee do not exceed the annual social security wage base.

How Employment Taxes Apply to Farmwork	Treatment under different employment taxes		
	Income tax withholding	Social security and Medicare	Federal unemployment
a. Service on farm* in connection with cultivating soil; raising or harvesting any agricultural or horticultural commodity; raising, etc., livestock, poultry, bees, fur-bearing animals, or wildlife.	Taxable if either test in section 3 is met.	Taxable if either test in section 3 is met.	Taxable if either test in section 14 is met.
b. Service in employ of owner or operator of farm, if major duties on the farm are in management or maintenance, etc., of farm, tools, or equipment, or in salvaging timber, clearing brush and other debris left by hurricane.	Taxable if either test in section 3 is met.	Taxable if either test in section 3 is met.	Taxable if either test in section 14 is met.
c. In connection with the production and harvesting of turpentine and other oleoresinous products.	Taxable if either test in section 3 is met.	Taxable if either test in section 3 is met.	Taxable if either test in section 14 is met.
d. Cotton ginning.	Taxable if either test in section 3 is met.	Taxable if either test in section 3 is met.	Taxable if either test in section 14 is met.
e. Off the farm, in connection with hatching poultry.	Taxable (not farmwork).	Taxable (not farmwork).	Taxable (not farmwork).
f. On or off the farm in processing maple sap into maple syrup or sugar.	Taxable (not farmwork).	Taxable (not farmwork).	Taxable (not farmwork).
g. In operation or maintenance of ditches, reservoirs, etc. (other than paragraph b. above), used only for farming purposes:			
1. If not owned or not operated for profit.	Taxable if either test in section 3 is met.	Taxable if either test in section 3 is met.	Taxable if either test in section 14 is met.
2. If owned or operated for profit.	Taxable (not farmwork).	Taxable (not farmwork).	Taxable (not farmwork).
h. In processing, packaging, etc., any agricultural or horticultural commodity in its unmanufactured state:			
1. In employ of farm operator.	If operator produced over half of commodity processed, taxable if either test in section 3 is met; if operator produced half or less, taxable (not farmwork).	If operator produced over half of commodity processed, taxable if either test in section 3 is met; if operator produced half or less, taxable (not farmwork).	If employer produced over half of commodity processed, taxable if either test in section 14 is met; if employer produced half or less, taxable (not farmwork).
2. In employ of unincorporated group of farm operators (not more than 20).	If group produced all commodity processed, taxable if either test in section 3 is met; if group did not produce all, taxable (not farmwork).	If group produced all commodity processed, taxable if either test in section 3 is met; if group did not produce all, taxable (not farmwork).	If employer produced over half of commodity processed, taxable if either test in section 14 is met; if employer produced half or less, taxable (not farmwork).
3. In employ of other groups of farm operators (including cooperative organizations and commercial handlers).	Taxable (not farmwork).	Taxable (not farmwork).	If employer produced over half of commodity processed, taxable if either test in section 14 is met; if employer produced half or less, taxable (not farmwork).
i. Handling or processing commodities after delivery to terminal market for commercial canning or freezing.	Taxable (not farmwork).	Taxable (not farmwork).	Taxable (not farmwork).
j. Household employees on farm operated for profit.	Taxable if either test in section 3 is met. For household services performed by parent in private home of son or daughter, see section 2.	Taxable if either test in section 3 is met. For household services performed by parent in private home of son or daughter, see section 2.	Taxable if either test in section 14 is met.
k. Service not in the course of employer's trade or business on farm operated for profit. (Cash payments only.)	Taxable if either test in section 3 is met, unless performed by parent in employ of son or daughter.	Taxable if either test in section 3 is met, unless performed by parent in employ of son or daughter.	Taxable only if $50 or more is paid in a quarter and employee works on 24 or more different days in that quarter or on 24 or more days in preceding quarter.
l. Workers from any foreign country or its possession lawfully admitted on a temporary basis with the specific purpose to do only farmwork. (Special Agricultural Workers are not members of this group.)	Exempt.	Exempt.	Not taxable until 1993, but counted after 1979 to determine if either test in section 14 is met.
m. Family employment.	Exempt if services performed by employer's son or daughter under age 18. See section 2 for family household employment. Taxable if spouse employed by spouse.	Exempt if services performed by employer's son or daughter under age 18. See section 2 for family household employment. Taxable if spouse employed by spouse.	Exempt if services performed by employer's father, mother, or spouse, or by son or daughter under age 21.
n. Individuals concurrently employed by 2 or more related corporations and paid through a common paymaster that is one of the corporations (see sections 31.3121(s) and 31.3306(p) of the IRS regulations for details).	The related corporations are considered to be a single employer for the purpose of paying wages subject to social security taxes.	The related corporations are considered to be a single employer for the purpose of paying wages subject to social security taxes.	The related corporations are considered to be a single employer for the purpose of paying wages subject to FUTA taxes.

Section 530 of the Revenue Act of 1978 provides relief from employment taxes on payments to certain workers and Public Law 97-248 extends this relief indefinitely. If you have a reasonable basis for treating a worker other than as an employee, there is no liability for employment taxes on the payments to that worker. To get this relief, you must have filed all required Federal tax returns, including information returns, on a basis consistent with your treatment of the worker. In addition, you (or your predecessor) must not have treated any worker holding a substantially similar position as an employee for any period after 1977.

* Definition of farm.—For purposes of all taxes described in this table, the term "farm" includes stock, dairy, poultry, fruit, fur-bearing animal, and truck farms, orchards, plantations, ranches, nurseries, ranges, and greenhouses or other similar structures used mainly for raising agricultural or horticultural commodities. Forestry and lumbering are not "farmwork" unless the products are for use in the employer's farming operations.

Income Tax Withholding—Percentage Method

If you do not want to use the wage bracket tables to figure how much income tax to withhold, you can use a percentage computation based on the table below and the appropriate rate table. This method works for any number of withholding allowances the employee claims.

Percentage Method Income Tax Withholding Table

Payroll Period	One withholding allowance
Weekly	$41.35
Biweekly	82.69
Semimonthly	89.58
Monthly	179.17
Quarterly	537.50
Semiannually	1,075.00
Annually	2,150.00
Daily or miscellaneous (each day of the payroll period)	8.27

Use these steps to figure the income tax to withhold under the percentage method:

(a) Multiply one withholding allowance (see table above) by the number of allowances the employee claims.

(b) Subtract that amount from the employee's wages.

(c) Determine amount to withhold from appropriate table on pages 12 or 13.

Example.—An unmarried employee is paid $450 weekly. This employee has in effect a Form W-4 claiming two withholding allowances. Using the percentage method, figure the income tax as follows:

(1)	Total wage payment		$450.00
(2)	One allowance	$41.35	
(3)	Allowances claimed on Form W-4	2	
(4)	Line 2 times line 3		82.70
(5)	Amount subject to withholding (subtract line 4 from line 1)		$367.30
(6)	Tax to be withheld on $367.30 from Table 1—single person, page 12		51.50
Total to be withheld			$ 51.50

To figure the income tax to withhold, you may reduce the last digit of the wages to zero, or figure the wages to the nearest dollar.

Annual income tax withholding.—Figure the income tax to withhold on annual wages under the Percentage Method of Withholding for an annual payroll period. Then prorate the tax back to the payroll period.

Example.—A married person claims four withholding allowances. She is paid $270 a week. Multiply the weekly wages by 52 weeks to figure the annual wage of $14,040. Subtract $8,600 (the value of 4 withholding allowances) for a balance of $5,440. The table for the Annual Payroll Period gives a tax of $283.50 to be withheld. Divide the annual tax by 52. The weekly tax is $5.45.

Income Tax Withholding— Wage Bracket Method

Note: *If you cannot use the wage bracket tables because wages exceed the amount shown in the last bracket of the table, use the percentage method of withholding described on this page. Be sure to reduce wages by the amount of total withholding allowances before using the percentage method tables on pages 12 and 13.*

Under the wage bracket method, find the proper table (on pages 14 through 33) for your payroll period and the employee's marital status as shown on his or her Form W-4. Then, based on the number of withholding allowances claimed on the Form W-4 and the amount of wages, find the amount of tax to withhold. If your employee is claiming more than 10 withholding allowances, see the following section.

Adjusting Wage Bracket Withholding for Employees Claiming More Than 10 Withholding Allowances.—

Note: *The percentage method of figuring withholding adapts to any number of allowances.*

The wage bracket tables are for up to 10 allowances. More than that will often occur. This is because of the special withholding allowance, additional allowances for deductions and credits, and the system itself. Usually, it is worthwhile for employees to claim all the withholding allowances to which they are entitled.

To adapt the tables to employees with more than 10 allowances:

(a) Multiply the number of withholding allowances over 10 by the allowance value for the payroll period. (The allowance values are in the *Percentage Method Income Tax Withholding Table* on this page.)

(b) Subtract the result from the employee's wages.

(c) On this amount, find and withhold the tax in the column for 10 allowances.

This is a voluntary method. If you use the wage bracket tables, you may continue to withhold the amount in the "10" column when your employee has more than 10 allowances. You can also use any other method described in this guide or in Pub. 493. You can get Pub. 493 at most IRS offices.

Alternative Methods of Income Tax Withholding

The Internal Revenue Code allows employers to use different methods for figuring income tax withholding.

Pub. 493 gives—

(a) Alternative formula tables for percentage method withholding (for automated payroll systems).

(b) Wage bracket percentage method withholding tables (for automated payroll systems).

(c) Combined income, social security, and Medicare tax withholding tables.

Some other methods are explained below. Use the method that best suits your payroll system.

Annualized wages.—Multiply wages for a payroll period by the number of payroll periods in the calendar year. Figure the amount of withholding required on the total wages for the whole year. Then divide that amount by the number of payroll periods. The result will be the amount of withholding for the payroll period.

Average estimated wages.—You may withhold the tax for a payroll period based on estimated average wages, with necessary adjustments, for any quarter. For details, please see Regulations section 31.3402(h)(1)-1.

Cumulative wages.—An employee may ask you, in writing, to withhold tax on cumulative wages. If so, and you have paid the employee for the same kind of payroll period (weekly, biweekly, etc.) since the beginning of the year, you may figure the tax as follows:

1. Add the wages to be paid the employee for the current payroll period to the total wages you previously paid him or her during the current calendar year.

2. Divide the step 1 amount by the total number of payroll periods used in step 1.

3. Find the tax that would have been withheld on the step 2 amount, and multiply by the total number of payroll periods used in step 1. Use the percentage method in this publication.

4. Subtract from the step 3 amount the total tax already withheld during the calendar year. The excess (if any) is the amount to withhold for the current payroll period.

(See Rev. Proc. 78-8, 1978-1 C.B. 562 for an example of the cumulative method.)

Part-year employment.—A part-year employee who figures income tax on a calendar year basis may ask you to withhold tax by the part-year employment method. The request must be in writing and must contain the following information:

(a) The last day of employment (if any) during the calendar year with any prior employer;

(b) A statement that the employee uses the calendar-year accounting period; and

(c) A statement that the employee reasonably anticipates that he or she will be employed for an aggregate of no more than 245 calendar days in all terms of continuous employment during the current calendar year.

A term of continuous employment may be a single term or two or more following terms of employment with the same employer. A continuous term includes holidays, regular days off, and days off for illness or vacation. A continuous term begins on the first day an employee works for you and earns pay. It ends on the earlier of: the employee's last day of work for you; or if the employee performs no services for you for more than 30 calendar days, the last workday before the 30-day period. If an employment relationship is ended, the term of continuous employment is ended, even if a new employment relationship is established with the same employer within 30 days.

Take these steps to figure withholding tax by the part-year method:

1. Add the wages to be paid the employee for the current payroll period to the wages (if any) you have already paid the employee in the current term of continuous employment.

2. Add the number of payroll periods used in step 1 to the number of payroll periods between the employee's last employment and current employment. To find the number of periods between the last employment and current employment, divide (a) the number of calendar days between the employee's last day of earlier employment (or the previous December 31, if later) and the first day of current employment by (b) the number of calendar days in the current payroll period.

3. Divide the step 1 amount by the total number of payroll periods from step 2.

4. Find the tax in the withholding tax tables on the step 3 amount. Be sure to use the correct payroll period table, and to take into account the employee's withholding allowances.

5. Multiply the total number of payroll periods from step 2 by the step 4 amount.

6. Subtract from the step 5 amount the total tax already withheld during the current term of continuous employment. The excess (if any) is the amount to withhold for the current payroll period.

(See Regulations section 31.3402(h)(4)-1(c) for examples of the part-year method.)

Other methods.—You may use other methods and kinds of tables for withholding taxes, as long as the amount of tax withheld is about the same as it would be under the percentage method in this publication. If you develop an alternative method or table, you should test the full range of wage and allowance situations to be sure that they meet the tolerances shown below.

If the tax required to be withheld under the annual percentage rate is—	The annual tax withheld under your method may not differ by more than—
Less than $10	$9.99
$10 or more but under $100	$10 plus 10% of the excess over $10
$100 or more but under $1,000	$19 plus 3% of the excess over $100
$1,000 or more	$46 plus 1% of the excess over $1,000

Advance Payment Tables for the Earned Income Credit

A. Percentage Method

If you do not want to use the wage bracket tables to figure how much to include in an employee's wages for the advance EIC payment, you can use the percentage computation based on the appropriate rate table.

Find the employee's gross wages before any deductions in the appropriate table on pages 37 and 38. There are different tables for (a) single or married employees without spouse filing a certificate, and (b) married employees with both spouses filing certificates. Determine the amount of the advance EIC payment shown in the appropriate table for the amount of wages paid.

B. Wage Bracket Method

If you use the wage bracket tables on pages 39 through 41, figure the advance EIC payment as follows.

Find the employee's gross wages before any deductions, using the appropriate table. There are different tables for (a) single or married employees without spouse filing a certificate and (b) married employees with both spouses filing certificates. Determine the amount of the advance EIC payment shown in the appropriate table for the amount of wages paid.

With either method, the number of withholding allowances an employee claims on Form W-4 is not used in figuring the advance EIC payment. Nor does it matter that the employee has claimed exemption from income tax withholding on Form W-4.

You may use other methods and kinds of tables for figuring advance EIC payments as long as the amount of the payment is about the same as it would be using tables in this circular. See the table in *Other Methods*, above, for the maximum tolerance allowed.

Whole Dollar Withholding and Paying

The income tax withholding amounts in the wage bracket tables (pages 14 through 33) have been rounded to whole dollar amounts.

When employers use the percentage method (pages 12 and 13) or an alternative method of income tax withholding, the tax for the pay period may be rounded to the nearest dollar.

The wage bracket tables for advance EIC payments (pages 39 through 41) have also been rounded to whole dollar amounts. If you use the percentage method for advance EIC payments (pages 37 and 38), the payments may be rounded to the nearest dollar.

If rounding is used, it must be used consistently. Withheld tax amounts should be rounded to the nearest whole dollar by (1) dropping amounts under 50 cents, and (2) increasing amounts from 50 to 99 cents to the next higher dollar. For example, $2.30 becomes $2, and $2.80 becomes $3.

Tables for Percentage Method of Withholding

(For Wages Paid After December 1990)

TABLE 1—If the Payroll Period With Respect to an Employee is Weekly

(a) SINGLE person—including head of household:

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over $24		0	
Over—	But not over—		of excess over—
$24	—$415	15%	—$24
$415	—$972	$58.65 plus 28%	—$415
$972		$214.61 plus 31%	—$972

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over $68		0	
Over—	But not over—		of excess over—
$68	—$722	15%	—$68
$722	—$1,648	$98.10 plus 28%	—$722
$1,648		$357.38 plus 31%	—$1,648

TABLE 2—If the Payroll Period With Respect to an Employee is Biweekly

(a) SINGLE person—including head of household:

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over $48		0	
Over—	But not over—		of excess over—
$48	—$831	15%	—$48
$831	—$1,944	$117.45 plus 28%	—$831
$1,944		$429.09 plus 31%	—$1,944

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over $137		0	
Over—	But not over—		of excess over—
$137	—$1,444	15%	—$137
$1,444	—$3,296	$196.05 plus 28%	—$1,444
$3,296		$714.61 plus 31%	—$3,296

TABLE 3—If the Payroll Period With Respect to an Employee is Semimonthly

(a) SINGLE person—including head of household:

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over $52		0	
Over—	But not over—		of excess over—
$52	—$900	15%	—$52
$900	—$2,106	$127.20 plus 28%	—$900
$2,106		$464.88 plus 31%	—$2,106

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over $148		0	
Over—	But not over—		of excess over—
$148	—$1,565	15%	—$148
$1,565	—$3,571	$212.55 plus 28%	—$1,565
$3,571		$774.23 plus 31%	—$3,571

TABLE 4—If the Payroll Period With Respect to an Employee is Monthly

(a) SINGLE person—including head of household:

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over $104		0	
Over—	But not over—		of excess over—
$104	—$1,800	15%	—$104
$1,800	—$4,213	$254.40 plus 28%	—$1,800
$4,213		$930.04 plus 31%	—$4,213

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over $296		0	
Over—	But not over—		of excess over—
$296	—$3,129	15%	—$296
$3,129	—$7,142	$424.95 plus 28%	—$3,129
$7,142		$1,548.59 plus 31%	—$7,142

TABLE 5—If the Payroll Period With Respect to an Employee is Quarterly

(a) SINGLE person—including head of household:

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over $313		0	
Over—	**But not over —**		**of excess over—**
$313	—$5,400	15%	—$313
$5,400	—$12,638	$763.05 plus 28%	—$5,400
$12,638		$2,789.69 plus 31%	—$12,638

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over $888		0	
Over—	**But not over—**		**of excess over—**
$888	—$9,388	15%	—$888
$9,388	—$21,425	$1,275.00 plus 28%	—$9,388
$21,425		$4,645.36 plus 31%	—$21,425

TABLE 6—If the Payroll Period With Respect to an Employee is Semiannual

(a) SINGLE person—including head of household:

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over $625		0	
Over—	**But not over —**		**of excess over—**
$625	—$10,800	15%	—$625
$10,800	—$25,275	$1,526.25 plus 28%	—$10,800
$25,275		$5,579.25 plus 31%	—$25,275

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over $1,775		0	
Over—	**But not over—**		**of excess over—**
$1,775	—$18,775	15%	—$1,775
$18,775	—$42,850	$2,550.00 plus 28%	—$18,775
$42,850		$9,291.00 plus 31%	—$42,850

TABLE 7—If the Payroll Period With Respect to an Employee is Annual

(a) SINGLE person—including head of household:

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over $1,250		0	
Over—	**But not over —**		**of excess over—**
$1,250	—$21,600	15%	—$1,250
$21,600	—$50,550	$3,052.50 plus 28%	—$21,600
$50,550		$11,158.50 plus 31%	—$50,550

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over $3,550		0	
Over—	**But not over—**		**of excess over—**
$3,550	—$37,550	15%	—$3,550
$37,550	—$85,700	$5,100.00 plus 28%	—$37,550
$85,700		$18,582.00 plus 31%	—$85,700

TABLE 8—If the Payroll Period With Respect to an Employee is a Daily Payroll Period or a Miscellaneous Payroll Period

(a) SINGLE person—including head of household:

If the amount of wages (after subtracting withholding allowances) divided by the numberof days in the payroll period is:		The amount of income tax to be withheld per day shall be:	
Not over $4.80		0	
Over—	**But not over —**		**of excess over—**
$4.80	—$83.10	15%	—$4.80
$83.10	—$194.40	$11.75 plus 28%	—$83.10
$194.40		$42.91 plus 31%	—$194.40

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) divided by the numberof days in the payroll period is:		The amount of income tax to be withheld per day shall be:	
Not over $13.70		0	
Over—	**But not over—**		**of excess over—**
$13.70	—$144.40	15%	—$13.70
$144.40	—$329.60	$19.61 plus 28%	—$144.40
$329.60		$71.47 plus 31%	—$329.60

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid After December 1990)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be—										
$0	$25	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
25	30	1	0	0	0	0	0	0	0	0	0	0
30	35	1	0	0	0	0	0	0	0	0	0	0
35	40	2	0	0	0	0	0	0	0	0	0	0
40	45	3	0	0	0	0	0	0	0	0	0	0
45	50	4	0	0	0	0	0	0	0	0	0	0
50	55	4	0	0	0	0	0	0	0	0	0	0
55	60	5	0	0	0	0	0	0	0	0	0	0
60	65	6	0	0	0	0	0	0	0	0	0	0
65	70	7	0	0	0	0	0	0	0	0	0	0
70	75	7	1	0	0	0	0	0	0	0	0	0
75	80	8	2	0	0	0	0	0	0	0	0	0
80	85	9	3	0	0	0	0	0	0	0	0	0
85	90	10	3	0	0	0	0	0	0	0	0	0
90	95	10	4	0	0	0	0	0	0	0	0	0
95	100	11	5	0	0	0	0	0	0	0	0	0
100	105	12	6	0	0	0	0	0	0	0	0	0
105	110	13	6	0	0	0	0	0	0	0	0	0
110	115	13	7	1	0	0	0	0	0	0	0	0
115	120	14	8	2	0	0	0	0	0	0	0	0
120	125	15	9	2	0	0	0	0	0	0	0	0
125	130	16	9	3	0	0	0	0	0	0	0	0
130	135	16	10	4	0	0	0	0	0	0	0	0
135	140	17	11	5	0	0	0	0	0	0	0	0
140	145	18	12	5	0	0	0	0	0	0	0	0
145	150	19	12	6	0	0	0	0	0	0	0	0
150	155	19	13	7	1	0	0	0	0	0	0	0
155	160	20	14	8	1	0	0	0	0	0	0	0
160	165	21	15	8	2	0	0	0	0	0	0	0
165	170	22	15	9	3	0	0	0	0	0	0	0
170	175	22	16	10	4	0	0	0	0	0	0	0
175	180	23	17	11	4	0	0	0	0	0	0	0
180	185	24	18	11	5	0	0	0	0	0	0	0
185	190	25	18	12	6	0	0	0	0	0	0	0
190	195	25	19	13	7	0	0	0	0	0	0	0
195	200	26	20	14	7	1	0	0	0	0	0	0
200	210	27	21	15	9	2	0	0	0	0	0	0
210	220	29	22	16	10	4	0	0	0	0	0	0
220	230	30	24	18	12	5	0	0	0	0	0	0
230	240	32	25	19	13	7	1	0	0	0	0	0
240	250	33	27	21	15	8	2	0	0	0	0	0
250	260	35	28	22	16	10	4	0	0	0	0	0
260	270	36	30	24	18	11	5	0	0	0	0	0
270	280	38	31	25	19	13	7	0	0	0	0	0
280	290	39	33	27	21	14	8	2	0	0	0	0
290	300	41	34	28	22	16	10	3	0	0	0	0
300	310	42	36	30	24	17	11	5	0	0	0	0
310	320	44	37	31	25	19	13	6	0	0	0	0
320	330	45	39	33	27	20	14	8	2	0	0	0
330	340	47	40	34	28	22	16	9	3	0	0	0
340	350	48	42	36	30	23	17	11	5	0	0	0
350	360	50	43	37	31	25	19	12	6	0	0	0
360	370	51	45	39	33	26	20	14	8	2	0	0
370	380	53	46	40	34	28	22	15	9	3	0	0
380	390	54	48	42	36	29	23	17	11	5	0	0
390	400	56	49	43	37	31	25	18	12	6	0	0
400	410	57	51	45	39	32	26	20	14	8	1	0
410	420	59	52	46	40	34	28	21	15	9	3	0
420	430	61	54	48	42	35	29	23	17	11	4	0
430	440	64	55	49	43	37	31	24	18	12	6	0
440	450	67	57	51	45	38	32	26	20	14	7	1
450	460	70	58	52	46	40	34	27	21	15	9	3
460	470	73	61	54	48	41	35	29	23	17	10	4
470	480	75	64	55	49	43	37	30	24	18	12	6
480	490	78	67	57	51	44	38	32	26	20	13	7
490	500	81	69	58	52	46	40	33	27	21	15	9
500	510	84	72	61	54	47	41	35	29	23	16	10
510	520	87	75	63	55	49	43	36	30	24	18	12
520	530	89	78	66	57	50	44	38	32	26	19	13
530	540	92	81	69	58	52	46	39	33	27	21	15

(Continued on next page)

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid After December 1990)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be—										
$540	$550	$95	$83	$72	$60	$53	$47	$41	$35	$29	$22	$16
550	560	98	86	75	63	55	49	42	36	30	24	18
560	570	101	89	77	66	56	50	44	38	32	25	19
570	580	103	92	80	69	58	52	45	39	33	27	21
580	590	106	95	83	71	60	53	47	41	35	28	22
590	600	109	97	86	74	63	55	48	42	36	30	24
600	610	112	100	89	77	65	56	50	44	38	31	25
610	620	115	103	91	80	68	58	51	45	39	33	27
620	630	117	106	94	83	71	60	53	47	41	34	28
630	640	120	109	97	85	74	62	54	48	42	36	30
640	650	123	111	100	88	77	65	56	50	44	37	31
650	660	126	114	103	91	79	68	57	51	45	39	33
660	670	129	117	105	94	82	71	59	53	47	40	34
670	680	131	120	108	97	85	74	62	54	48	42	36
680	690	134	123	111	99	88	76	65	56	50	43	37
690	700	137	125	114	102	91	79	68	57	51	45	39
700	710	140	128	117	105	93	82	70	59	53	46	40
710	720	143	131	119	108	96	85	73	62	54	48	42
720	730	145	134	122	111	99	88	76	64	56	49	43
730	740	148	137	125	113	102	90	79	67	57	51	45
740	750	151	139	128	116	105	93	82	70	59	52	46
750	760	154	142	131	119	107	96	84	73	61	54	48
760	770	157	145	133	122	110	99	87	76	64	55	49
770	780	159	148	136	125	113	102	90	78	67	57	51
780	790	162	151	139	127	116	104	93	81	70	58	52
790	800	165	153	142	130	119	107	96	84	72	61	54
800	810	168	156	145	133	121	110	98	87	75	64	55
810	820	171	159	147	136	124	113	101	90	78	66	57
820	830	173	162	150	139	127	116	104	92	81	69	58
830	840	176	165	153	141	130	118	107	95	84	72	60
840	850	179	167	156	144	133	121	110	98	86	75	63
850	860	182	170	159	147	135	124	112	101	89	78	66
860	870	185	173	161	150	138	127	115	104	92	80	69
870	880	187	176	164	153	141	130	118	106	95	83	72
880	890	190	179	167	155	144	132	121	109	98	86	74
890	900	193	181	170	158	147	135	124	112	100	89	77
900	910	196	184	173	161	149	138	126	115	103	92	80
910	920	199	187	175	164	152	141	129	118	106	94	83
920	930	201	190	178	167	155	144	132	120	109	97	86
930	940	204	193	181	169	158	146	135	123	112	100	88
940	950	207	195	184	172	161	149	138	126	114	103	91
950	960	210	198	187	175	163	152	140	129	117	106	94
960	970	213	201	189	178	166	155	143	132	120	108	97
970	980	215	204	192	181	169	158	146	134	123	111	100
980	990	219	207	195	183	172	160	149	137	126	114	102
990	1,000	222	209	198	186	175	163	152	140	128	117	105
1,000	1,010	225	212	201	189	177	166	154	143	131	120	108
1,010	1,020	228	215	203	192	180	169	157	146	134	122	111
1,020	1,030	231	218	206	195	183	172	160	148	137	125	114
1,030	1,040	234	221	209	197	186	174	163	151	140	128	116
1,040	1,050	237	224	212	200	189	177	166	154	142	131	119
1,050	1,060	240	227	215	203	191	180	168	157	145	134	122
1,060	1,070	243	231	218	206	194	183	171	160	148	136	125
1,070	1,080	246	234	221	209	197	186	174	162	151	139	128
1,080	1,090	250	237	224	211	200	188	177	165	154	142	130
1,090	1,100	253	240	227	214	203	191	180	168	156	145	133
1,100	1,110	256	243	230	217	205	194	182	171	159	148	136
1,110	1,120	259	246	233	220	208	197	185	174	162	150	139
1,120	1,130	262	249	236	224	211	200	188	176	165	153	142
1,130	1,140	265	252	239	227	214	202	191	179	168	156	144
1,140	1,150	268	255	243	230	217	205	194	182	170	159	147
1,150	1,160	271	258	246	233	220	208	196	185	173	162	150
1,160	1,170	274	262	249	236	223	211	199	188	176	164	153
1,170	1,180	277	265	252	239	226	214	202	190	179	167	156
1,180	1,190	281	268	255	242	229	216	205	193	182	170	158

$1,190 and over — See the instructions on page 10.

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid After December 1990)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be—										
$0	$70	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
70	75	1	0	0	0	0	0	0	0	0	0	0
75	80	1	0	0	0	0	0	0	0	0	0	0
80	85	2	0	0	0	0	0	0	0	0	0	0
85	90	3	0	0	0	0	0	0	0	0	0	0
90	95	4	0	0	0	0	0	0	0	0	0	0
95	100	4	0	0	0	0	0	0	0	0	0	0
100	105	5	0	0	0	0	0	0	0	0	0	0
105	110	6	0	0	0	0	0	0	0	0	0	0
110	115	7	0	0	0	0	0	0	0	0	0	0
115	120	7	1	0	0	0	0	0	0	0	0	0
120	125	8	2	0	0	0	0	0	0	0	0	0
125	130	9	3	0	0	0	0	0	0	0	0	0
130	135	10	3	0	0	0	0	0	0	0	0	0
135	140	10	4	0	0	0	0	0	0	0	0	0
140	145	11	5	0	0	0	0	0	0	0	0	0
145	150	12	6	0	0	0	0	0	0	0	0	0
150	155	13	6	0	0	0	0	0	0	0	0	0
155	160	13	7	1	0	0	0	0	0	0	0	0
160	165	14	8	2	0	0	0	0	0	0	0	0
165	170	15	9	2	0	0	0	0	0	0	0	0
170	175	16	9	3	0	0	0	0	0	0	0	0
175	180	16	10	4	0	0	0	0	0	0	0	0
180	185	17	11	5	0	0	0	0	0	0	0	0
185	190	18	12	5	0	0	0	0	0	0	0	0
190	195	19	12	6	0	0	0	0	0	0	0	0
195	200	19	13	7	1	0	0	0	0	0	0	0
200	210	21	14	8	2	0	0	0	0	0	0	0
210	220	22	16	10	3	0	0	0	0	0	0	0
220	230	24	17	11	5	0	0	0	0	0	0	0
230	240	25	19	13	6	0	0	0	0	0	0	0
240	250	27	20	14	8	2	0	0	0	0	0	0
250	260	28	22	16	9	3	0	0	0	0	0	0
260	270	30	23	17	11	5	0	0	0	0	0	0
270	280	31	25	19	12	6	0	0	0	0	0	0
280	290	33	26	20	14	8	2	0	0	0	0	0
290	300	34	28	22	15	9	3	0	0	0	0	0
300	310	36	29	23	17	11	5	0	0	0	0	0
310	320	37	31	25	18	12	6	0	0	0	0	0
320	330	39	32	26	20	14	8	1	0	0	0	0
330	340	40	34	28	21	15	9	3	0	0	0	0
340	350	42	35	29	23	17	11	4	0	0	0	0
350	360	43	37	31	24	18	12	6	0	0	0	0
360	370	45	38	32	26	20	14	7	1	0	0	0
370	380	46	40	34	27	21	15	9	3	0	0	0
380	390	48	41	35	29	23	17	10	4	0	0	0
390	400	49	43	37	30	24	18	12	6	0	0	0
400	410	51	44	38	32	26	20	13	7	1	0	0
410	420	52	46	40	33	27	21	15	9	2	0	0
420	430	54	47	41	35	29	23	16	10	4	0	0
430	440	55	49	43	36	30	24	18	12	5	0	0
440	450	57	50	44	38	32	26	19	13	7	1	0
450	460	58	52	46	39	33	27	21	15	8	2	0
460	470	60	53	47	41	35	29	22	16	10	4	0
470	480	61	55	49	42	36	30	24	18	11	5	0
480	490	63	56	50	44	38	32	25	19	13	7	0
490	500	64	58	52	45	39	33	27	21	14	8	2
500	510	66	59	53	47	41	35	28	22	16	10	3
510	520	67	61	55	48	42	36	30	24	17	11	5
520	530	69	62	56	50	44	38	31	25	19	13	6
530	540	70	64	58	51	45	39	33	27	20	14	8
540	550	72	65	59	53	47	41	34	28	22	16	9
550	560	73	67	61	54	48	42	36	30	23	17	11
560	570	75	68	62	56	50	44	37	31	25	19	12
570	580	76	70	64	57	51	45	39	33	26	20	14
580	590	78	71	65	59	53	47	40	34	28	22	15
590	600	79	73	67	60	54	48	42	36	29	23	17
600	610	81	74	68	62	56	50	43	37	31	25	18
610	620	82	76	70	63	57	51	45	39	32	26	20
620	630	84	77	71	65	59	53	46	40	34	28	21

(Continued on next page)

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid After December 1990)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be—										
$630	$640	$85	$79	$73	$66	$60	$54	$48	$42	$35	$29	$23
640	650	87	80	74	68	62	56	49	43	37	31	24
650	660	88	82	76	69	63	57	51	45	38	32	26
660	670	90	83	77	71	65	59	52	46	40	34	27
670	680	91	85	79	72	66	60	54	48	41	35	29
680	690	93	86	80	74	68	62	55	49	43	37	30
690	700	94	88	82	75	69	63	57	51	44	38	32
700	710	96	89	83	77	71	65	58	52	46	40	33
710	720	97	91	85	78	72	66	60	54	47	41	35
720	730	99	92	86	80	74	68	61	55	49	43	36
730	740	102	94	88	81	75	69	63	57	50	44	38
740	750	104	95	89	83	77	71	64	58	52	46	39
750	760	107	97	91	84	78	72	66	60	53	47	41
760	770	110	99	92	86	80	74	67	61	55	49	42
770	780	113	101	94	87	81	75	69	63	56	50	44
780	790	116	104	95	89	83	77	70	64	58	52	45
790	800	118	107	97	90	84	78	72	66	59	53	47
800	810	121	110	98	92	86	80	73	67	61	55	48
810	820	124	113	101	93	87	81	75	69	62	56	50
820	830	127	115	104	95	89	83	76	70	64	58	51
830	840	130	118	107	96	90	84	78	72	65	59	53
840	850	132	121	109	98	92	86	79	73	67	61	54
850	860	135	124	112	101	93	87	81	75	68	62	56
860	870	138	127	115	103	95	89	82	76	70	64	57
870	880	141	129	118	106	96	90	84	78	71	65	59
880	890	144	132	121	109	98	92	85	79	73	67	60
890	900	146	135	123	112	100	93	87	81	74	68	62
900	910	149	138	126	115	103	95	88	82	76	70	63
910	920	152	141	129	117	106	96	90	84	77	71	65
920	930	155	143	132	120	109	98	91	85	79	73	66
930	940	158	146	135	123	111	100	93	87	80	74	68
940	950	160	149	137	126	114	103	94	88	82	76	69
950	960	163	152	140	129	117	105	96	90	83	77	71
960	970	166	155	143	131	120	108	97	91	85	79	72
970	980	169	157	146	134	123	111	99	93	86	80	74
980	990	172	160	149	137	125	114	102	94	88	82	75
990	1,000	174	163	151	140	128	117	105	96	89	83	77
1,000	1,010	177	166	154	143	131	119	108	97	91	85	78
1,010	1,020	180	169	157	145	134	122	111	99	92	86	80
1,020	1,030	183	171	160	148	137	125	113	102	94	88	81
1,030	1,040	186	174	163	151	139	128	116	105	95	89	83
1,040	1,050	188	177	165	154	142	131	119	107	97	91	84
1,050	1,060	191	180	168	157	145	133	122	110	99	92	86
1,060	1,070	194	183	171	159	148	136	125	113	101	94	87
1,070	1,080	197	185	174	162	151	139	127	116	104	95	89
1,080	1,090	200	188	177	165	153	142	130	119	107	97	90
1,090	1,100	202	191	179	168	156	145	133	121	110	98	92
1,100	1,110	205	194	182	171	159	147	136	124	113	101	93
1,110	1,120	208	197	185	173	162	150	139	127	115	104	95
1,120	1,130	211	199	188	176	165	153	141	130	118	107	96
1,130	1,140	214	202	191	179	167	156	144	133	121	109	98
1,140	1,150	216	205	193	182	170	159	147	135	124	112	101
1,150	1,160	219	208	196	185	173	161	150	138	127	115	104
1,160	1,170	222	211	199	187	176	164	153	141	129	118	106
1,170	1,180	225	213	202	190	179	167	155	144	132	121	109
1,180	1,190	228	216	205	193	181	170	158	147	135	123	112
1,190	1,200	230	219	207	196	184	173	161	149	138	126	115
1,200	1,210	233	222	210	199	187	175	164	152	141	129	118
1,210	1,220	236	225	213	201	190	178	167	155	143	132	120
1,220	1,230	239	227	216	204	193	181	169	158	146	135	123
1,230	1,240	242	230	219	207	195	184	172	161	149	137	126
1,240	1,250	244	233	221	210	198	187	175	163	152	140	129
1,250	1,260	247	236	224	213	201	189	178	166	155	143	132
1,260	1,270	250	239	227	215	204	192	181	169	157	146	134
1,270	1,280	253	241	230	218	207	195	183	172	160	149	137

$1,280 and over — See the instructions on page 10.

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid After December 1990)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be—										
$0	$50	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
50	55	1	0	0	0	0	0	0	0	0	0	0
55	60	1	0	0	0	0	0	0	0	0	0	0
60	65	2	0	0	0	0	0	0	0	0	0	0
65	70	3	0	0	0	0	0	0	0	0	0	0
70	75	4	0	0	0	0	0	0	0	0	0	0
75	80	4	0	0	0	0	0	0	0	0	0	0
80	85	5	0	0	0	0	0	0	0	0	0	0
85	90	6	0	0	0	0	0	0	0	0	0	0
90	95	7	0	0	0	0	0	0	0	0	0	0
95	100	7	0	0	0	0	0	0	0	0	0	0
100	105	8	0	0	0	0	0	0	0	0	0	0
105	110	9	0	0	0	0	0	0	0	0	0	0
110	115	10	0	0	0	0	0	0	0	0	0	0
115	120	10	0	0	0	0	0	0	0	0	0	0
120	125	11	0	0	0	0	0	0	0	0	0	0
125	130	12	0	0	0	0	0	0	0	0	0	0
130	135	13	0	0	0	0	0	0	0	0	0	0
135	140	13	1	0	0	0	0	0	0	0	0	0
140	145	14	2	0	0	0	0	0	0	0	0	0
145	150	15	3	0	0	0	0	0	0	0	0	0
150	155	16	3	0	0	0	0	0	0	0	0	0
155	160	16	4	0	0	0	0	0	0	0	0	0
160	165	17	5	0	0	0	0	0	0	0	0	0
165	170	18	6	0	0	0	0	0	0	0	0	0
170	175	19	6	0	0	0	0	0	0	0	0	0
175	180	19	7	0	0	0	0	0	0	0	0	0
180	185	20	8	0	0	0	0	0	0	0	0	0
185	190	21	9	0	0	0	0	0	0	0	0	0
190	195	22	9	0	0	0	0	0	0	0	0	0
195	200	22	10	0	0	0	0	0	0	0	0	0
200	205	23	11	0	0	0	0	0	0	0	0	0
205	210	24	12	0	0	0	0	0	0	0	0	0
210	215	25	12	0	0	0	0	0	0	0	0	0
215	220	25	13	1	0	0	0	0	0	0	0	0
220	225	26	14	1	0	0	0	0	0	0	0	0
225	230	27	15	2	0	0	0	0	0	0	0	0
230	235	28	15	3	0	0	0	0	0	0	0	0
235	240	28	16	4	0	0	0	0	0	0	0	0
240	245	29	17	4	0	0	0	0	0	0	0	0
245	250	30	18	5	0	0	0	0	0	0	0	0
250	260	31	19	6	0	0	0	0	0	0	0	0
260	270	33	20	8	0	0	0	0	0	0	0	0
270	280	34	22	9	0	0	0	0	0	0	0	0
280	290	36	23	11	0	0	0	0	0	0	0	0
290	300	37	25	12	0	0	0	0	0	0	0	0
300	310	39	26	14	1	0	0	0	0	0	0	0
310	320	40	28	15	3	0	0	0	0	0	0	0
320	330	42	29	17	4	0	0	0	0	0	0	0
330	340	43	31	18	6	0	0	0	0	0	0	0
340	350	45	32	20	7	0	0	0	0	0	0	0
350	360	46	34	21	9	0	0	0	0	0	0	0
360	370	48	35	23	10	0	0	0	0	0	0	0
370	380	49	37	24	12	0	0	0	0	0	0	0
380	390	51	38	26	13	1	0	0	0	0	0	0
390	400	52	40	27	15	2	0	0	0	0	0	0
400	410	54	41	29	16	4	0	0	0	0	0	0
410	420	55	43	30	18	5	0	0	0	0	0	0
420	430	57	44	32	19	7	0	0	0	0	0	0
430	440	58	46	33	21	8	0	0	0	0	0	0
440	450	60	47	35	22	10	0	0	0	0	0	0
450	460	61	49	36	24	11	0	0	0	0	0	0
460	470	63	50	38	25	13	1	0	0	0	0	0
470	480	64	52	39	27	14	2	0	0	0	0	0
480	490	66	53	41	28	16	4	0	0	0	0	0
490	500	67	55	42	30	17	5	0	0	0	0	0
500	520	69	57	44	32	20	7	0	0	0	0	0
520	540	72	60	47	35	23	10	0	0	0	0	0
540	560	75	63	50	38	26	13	1	0	0	0	0

(Continued on next page)

SINGLE Persons–BIWEEKLY Payroll Period

(For Wages Paid After December 1990)

And the wages are–		And the number of withholding allowances claimed is–										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be–										
$560	$580	$78	$66	$53	$41	$29	$16	$4	$0	$0	$0	$0
580	600	81	69	56	44	32	19	7	0	0	0	0
600	620	84	72	59	47	35	22	10	0	0	0	0
620	640	87	75	62	50	38	25	13	0	0	0	0
640	660	90	78	65	53	41	28	16	3	0	0	0
660	680	93	81	68	56	44	31	19	6	0	0	0
680	700	96	84	71	59	47	34	22	9	0	0	0
700	720	99	87	74	62	50	37	25	12	0	0	0
720	740	102	90	77	65	53	40	28	15	3	0	0
740	760	105	93	80	68	56	43	31	18	6	0	0
760	780	108	96	83	71	59	46	34	21	9	0	0
780	800	111	99	86	74	62	49	37	24	12	0	0
800	820	114	102	89	77	65	52	40	27	15	3	0
820	840	117	105	92	80	68	55	43	30	18	6	0
840	860	123	108	95	83	71	58	46	33	21	9	0
860	880	128	111	98	86	74	61	49	36	24	12	0
880	900	134	114	101	89	77	64	52	39	27	15	2
900	920	140	117	104	92	80	67	55	42	30	18	5
920	940	145	122	107	95	83	70	58	45	33	21	8
940	960	151	128	110	98	86	73	61	48	36	24	11
960	980	156	133	113	101	89	76	64	51	39	27	14
980	1,000	162	139	116	104	92	79	67	54	42	30	17
1,000	1,020	168	144	121	107	95	82	70	57	45	33	20
1,020	1,040	173	150	127	110	98	85	73	60	48	36	23
1,040	1,060	179	156	132	113	101	88	76	63	51	39	26
1,060	1,080	184	161	138	116	104	91	79	66	54	42	29
1,080	1,100	190	167	144	121	107	94	82	69	57	45	32
1,100	1,120	196	172	149	126	110	97	85	72	60	48	35
1,120	1,140	201	178	155	132	113	100	88	75	63	51	38
1,140	1,160	207	184	160	137	116	103	91	78	66	54	41
1,160	1,180	212	189	166	143	120	106	94	81	69	57	44
1,180	1,200	218	195	172	149	125	109	97	84	72	60	47
1,200	1,220	224	200	177	154	131	112	100	87	75	63	50
1,220	1,240	229	206	183	160	137	115	103	90	78	66	53
1,240	1,260	235	212	188	165	142	119	106	93	81	69	56
1,260	1,280	240	217	194	171	148	125	109	96	84	72	59
1,280	1,300	246	223	200	177	153	130	112	99	87	75	62
1,300	1,320	252	228	205	182	159	136	115	102	90	78	65
1,320	1,340	257	234	211	188	165	141	118	105	93	81	68
1,340	1,360	263	240	216	193	170	147	124	108	96	84	71
1,360	1,380	268	245	222	199	176	153	129	111	99	87	74
1,380	1,400	274	251	228	205	181	158	135	114	102	90	77
1,400	1,420	280	256	233	210	187	164	141	118	105	93	80
1,420	1,440	285	262	239	216	193	169	146	123	108	96	83
1,440	1,460	291	268	244	221	198	175	152	129	111	99	86
1,460	1,480	296	273	250	227	204	181	157	134	114	102	89
1,480	1,500	302	279	256	233	209	186	163	140	117	105	92
1,500	1,520	308	284	261	238	215	192	169	146	122	108	95
1,520	1,540	313	290	267	244	221	197	174	151	128	111	98
1,540	1,560	319	296	272	249	226	203	180	157	134	114	101
1,560	1,580	324	301	278	255	232	209	185	162	139	117	104
1,580	1,600	330	307	284	261	237	214	191	168	145	122	107
1,600	1,620	336	312	289	266	243	220	197	174	150	127	110
1,620	1,640	341	318	295	272	249	225	202	179	156	133	113
1,640	1,660	347	324	300	277	254	231	208	185	162	138	116
1,660	1,680	352	329	306	283	260	237	213	190	167	144	121
1,680	1,700	358	335	312	289	265	242	219	196	173	150	126
1,700	1,720	364	340	317	294	271	248	225	202	178	155	132
1,720	1,740	369	346	323	300	277	253	230	207	184	161	138
1,740	1,760	375	352	328	305	282	259	236	213	190	166	143
1,760	1,780	380	357	334	311	288	265	241	218	195	172	149
1,780	1,800	386	363	340	317	293	270	247	224	201	178	154
1,800	1,820	392	368	345	322	299	276	253	230	206	183	160
1,820	1,840	397	374	351	328	305	281	258	235	212	189	166
1,840	1,860	403	380	356	333	310	287	264	241	218	194	171

$1,860 and over — See the instructions on page 10.

MARRIED Persons–**BIWEEKLY** Payroll Period

(For Wages Paid After December 1990)

And the wages are–		And the number of withholding allowances claimed is–										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be–										
$0	$140	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
140	145	1	0	0	0	0	0	0	0	0	0	0
145	150	2	0	0	0	0	0	0	0	0	0	0
150	155	2	0	0	0	0	0	0	0	0	0	0
155	160	3	0	0	0	0	0	0	0	0	0	0
160	165	4	0	0	0	0	0	0	0	0	0	0
165	170	5	0	0	0	0	0	0	0	0	0	0
170	175	5	0	0	0	0	0	0	0	0	0	0
175	180	6	0	0	0	0	0	0	0	0	0	0
180	185	7	0	0	0	0	0	0	0	0	0	0
185	190	8	0	0	0	0	0	0	0	0	0	0
190	195	8	0	0	0	0	0	0	0	0	0	0
195	200	9	0	0	0	0	0	0	0	0	0	0
200	205	10	0	0	0	0	0	0	0	0	0	0
205	210	11	0	0	0	0	0	0	0	0	0	0
210	215	11	0	0	0	0	0	0	0	0	0	0
215	220	12	0	0	0	0	0	0	0	0	0	0
220	225	13	0	0	0	0	0	0	0	0	0	0
225	230	14	1	0	0	0	0	0	0	0	0	0
230	235	14	2	0	0	0	0	0	0	0	0	0
235	240	15	3	0	0	0	0	0	0	0	0	0
240	245	16	3	0	0	0	0	0	0	0	0	0
245	250	17	4	0	0	0	0	0	0	0	0	0
250	260	18	5	0	0	0	0	0	0	0	0	0
260	270	19	7	0	0	0	0	0	0	0	0	0
270	280	21	8	0	0	0	0	0	0	0	0	0
280	290	22	10	0	0	0	0	0	0	0	0	0
290	300	24	11	0	0	0	0	0	0	0	0	0
300	310	25	13	0	0	0	0	0	0	0	0	0
310	320	27	14	2	0	0	0	0	0	0	0	0
320	330	28	16	3	0	0	0	0	0	0	0	0
330	340	30	17	5	0	0	0	0	0	0	0	0
340	350	31	19	6	0	0	0	0	0	0	0	0
350	360	33	20	8	0	0	0	0	0	0	0	0
360	370	34	22	9	0	0	0	0	0	0	0	0
370	380	36	23	11	0	0	0	0	0	0	0	0
380	390	37	25	12	0	0	0	0	0	0	0	0
390	400	39	26	14	2	0	0	0	0	0	0	0
400	410	40	28	15	3	0	0	0	0	0	0	0
410	420	42	29	17	5	0	0	0	0	0	0	0
420	430	43	31	18	6	0	0	0	0	0	0	0
430	440	45	32	20	8	0	0	0	0	0	0	0
440	450	46	34	21	9	0	0	0	0	0	0	0
450	460	48	35	23	11	0	0	0	0	0	0	0
460	470	49	37	24	12	0	0	0	0	0	0	0
470	480	51	38	26	14	1	0	0	0	0	0	0
480	490	52	40	27	15	3	0	0	0	0	0	0
490	500	54	41	29	17	4	0	0	0	0	0	0
500	520	56	44	31	19	6	0	0	0	0	0	0
520	540	59	47	34	22	9	0	0	0	0	0	0
540	560	62	50	37	25	12	0	0	0	0	0	0
560	580	65	53	40	28	15	3	0	0	0	0	0
580	600	68	56	43	31	18	6	0	0	0	0	0
600	620	71	59	46	34	21	9	0	0	0	0	0
620	640	74	62	49	37	24	12	0	0	0	0	0
640	660	77	65	52	40	27	15	3	0	0	0	0
660	680	80	68	55	43	30	18	6	0	0	0	0
680	700	83	71	58	46	33	21	9	0	0	0	0
700	720	86	74	61	49	36	24	12	0	0	0	0
720	740	89	77	64	52	39	27	15	2	0	0	0
740	760	92	80	67	55	42	30	18	5	0	0	0
760	780	95	83	70	58	45	33	21	8	0	0	0
780	800	98	86	73	61	48	36	24	11	0	0	0
800	820	101	89	76	64	51	39	27	14	2	0	0
820	840	104	92	79	67	54	42	30	17	5	0	0
840	860	107	95	82	70	57	45	33	20	8	0	0
860	880	110	98	85	73	60	48	36	23	11	0	0
880	900	113	101	88	76	63	51	39	26	14	1	0
900	920	116	104	91	79	66	54	42	29	17	4	0

(Continued on next page)

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid After December 1990)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be—										
$920	$940	$119	$107	$94	$82	$69	$57	$45	$32	$20	$7	$0
940	960	122	110	97	85	72	60	48	35	23	10	0
960	980	125	113	100	88	75	63	51	38	26	13	1
980	1,000	128	116	103	91	78	66	54	41	29	16	4
1,000	1,020	131	119	106	94	81	69	57	44	32	19	7
1,020	1,040	134	122	109	97	84	72	60	47	35	22	10
1,040	1,060	137	125	112	100	87	75	63	50	38	25	13
1,060	1,080	140	128	115	103	90	78	66	53	41	28	16
1,080	1,100	143	131	118	106	93	81	69	56	44	31	19
1,100	1,120	146	134	121	109	96	84	72	59	47	34	22
1,120	1,140	149	137	124	112	99	87	75	62	50	37	25
1,140	1,160	152	140	127	115	102	90	78	65	53	40	28
1,160	1,180	155	143	130	118	105	93	81	68	56	43	31
1,180	1,200	158	146	133	121	108	96	84	71	59	46	34
1,200	1,220	161	149	136	124	111	99	87	74	62	49	37
1,220	1,240	164	152	139	127	114	102	90	77	65	52	40
1,240	1,260	167	155	142	130	117	105	93	80	68	55	43
1,260	1,280	170	158	145	133	120	108	96	83	71	58	46
1,280	1,300	173	161	148	136	123	111	99	86	74	61	49
1,300	1,320	176	164	151	139	126	114	102	89	77	64	52
1,320	1,340	179	167	154	142	129	117	105	92	80	67	55
1,340	1,360	182	170	157	145	132	120	108	95	83	70	58
1,360	1,380	185	173	160	148	135	123	111	98	86	73	61
1,380	1,400	188	176	163	151	138	126	114	101	89	76	64
1,400	1,420	191	179	166	154	141	129	117	104	92	79	67
1,420	1,440	194	182	169	157	144	132	120	107	95	82	70
1,440	1,460	198	185	172	160	147	135	123	110	98	85	73
1,460	1,480	203	188	175	163	150	138	126	113	101	88	76
1,480	1,500	209	191	178	166	153	141	129	116	104	91	79
1,500	1,520	215	194	181	169	156	144	132	119	107	94	82
1,520	1,540	220	197	184	172	159	147	135	122	110	97	85
1,540	1,560	226	203	187	175	162	150	138	125	113	100	88
1,560	1,580	231	208	190	178	165	153	141	128	116	103	91
1,580	1,600	237	214	193	181	168	156	144	131	119	106	94
1,600	1,620	243	219	196	184	171	159	147	134	122	109	97
1,620	1,640	248	225	202	187	174	162	150	137	125	112	100
1,640	1,660	254	231	207	190	177	165	153	140	128	115	103
1,660	1,680	259	236	213	193	180	168	156	143	131	118	106
1,680	1,700	265	242	219	196	183	171	159	146	134	121	109
1,700	1,720	271	247	224	201	186	174	162	149	137	124	112
1,720	1,740	276	253	230	207	189	177	165	152	140	127	115
1,740	1,760	282	259	235	212	192	180	168	155	143	130	116
1,760	1,780	287	264	241	218	195	183	171	158	146	133	121
1,780	1,800	293	270	247	224	200	186	174	161	149	136	124
1,800	1,820	299	275	252	229	206	189	177	164	152	139	127
1,820	1,840	304	281	258	235	212	192	180	167	155	142	130
1,840	1,860	310	287	263	240	217	195	183	170	158	145	133
1,860	1,880	315	292	269	246	223	200	186	173	161	148	136
1,880	1,900	321	298	275	252	228	205	189	176	164	151	139
1,900	1,920	327	303	280	257	234	211	192	179	167	154	142
1,920	1,940	332	309	286	263	240	216	195	182	170	157	145
1,940	1,960	338	315	291	268	245	222	199	185	173	160	148
1,960	1,980	343	320	297	274	251	228	204	188	176	163	151
1,980	2,000	349	326	303	280	256	233	210	191	179	166	154
2,000	2,020	355	331	308	285	262	239	216	194	182	169	157
2,020	2,040	360	337	314	291	268	244	221	198	185	172	160
2,040	2,060	366	343	319	296	273	250	227	204	188	175	163
2,060	2,080	371	348	325	302	279	256	232	209	191	178	166
2,080	2,100	377	354	331	308	284	261	238	215	194	181	169
2,100	2,120	383	359	336	313	290	267	244	220	197	184	172
2,120	2,140	388	365	342	319	296	272	249	226	203	187	175
2,140	2,160	394	371	347	324	301	278	255	232	209	190	178
2,160	2,180	399	376	353	330	307	284	260	237	214	193	181
2,180	2,200	405	382	359	336	312	289	266	243	220	197	184
2,200	2,220	411	387	364	341	318	295	272	248	225	202	187

$2,220 and over — See the instructions on page 10.

SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid After December 1990)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be—										
$0	$55	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
55	60	1	0	0	0	0	0	0	0	0	0	0
60	65	2	0	0	0	0	0	0	0	0	0	0
65	70	2	0	0	0	0	0	0	0	0	0	0
70	75	3	0	0	0	0	0	0	0	0	0	0
75	80	4	0	0	0	0	0	0	0	0	0	0
80	85	5	0	0	0	0	0	0	0	0	0	0
85	90	5	0	0	0	0	0	0	0	0	0	0
90	95	6	0	0	0	0	0	0	0	0	0	0
95	100	7	0	0	0	0	0	0	0	0	0	0
100	105	8	0	0	0	0	0	0	0	0	0	0
105	110	8	0	0	0	0	0	0	0	0	0	0
110	115	9	0	0	0	0	0	0	0	0	0	0
115	120	10	0	0	0	0	0	0	0	0	0	0
120	125	11	0	0	0	0	0	0	0	0	0	0
125	130	11	0	0	0	0	0	0	0	0	0	0
130	135	12	0	0	0	0	0	0	0	0	0	0
135	140	13	0	0	0	0	0	0	0	0	0	0
140	145	14	0	0	0	0	0	0	0	0	0	0
145	150	14	1	0	0	0	0	0	0	0	0	0
150	155	15	2	0	0	0	0	0	0	0	0	0
155	160	16	2	0	0	0	0	0	0	0	0	0
160	165	17	3	0	0	0	0	0	0	0	0	0
165	170	17	4	0	0	0	0	0	0	0	0	0
170	175	18	5	0	0	0	0	0	0	0	0	0
175	180	19	5	0	0	0	0	0	0	0	0	0
180	185	20	6	0	0	0	0	0	0	0	0	0
185	190	20	7	0	0	0	0	0	0	0	0	0
190	195	21	8	0	0	0	0	0	0	0	0	0
195	200	22	8	0	0	0	0	0	0	0	0	0
200	205	23	9	0	0	0	0	0	0	0	0	0
205	210	23	10	0	0	0	0	0	0	0	0	0
210	215	24	11	0	0	0	0	0	0	0	0	0
215	220	25	11	0	0	0	0	0	0	0	0	0
220	225	26	12	0	0	0	0	0	0	0	0	0
225	230	26	13	0	0	0	0	0	0	0	0	0
230	235	27	14	0	0	0	0	0	0	0	0	0
235	240	28	14	1	0	0	0	0	0	0	0	0
240	245	29	15	2	0	0	0	0	0	0	0	0
245	250	29	16	2	0	0	0	0	0	0	0	0
250	260	30	17	4	0	0	0	0	0	0	0	0
260	270	32	19	5	0	0	0	0	0	0	0	0
270	280	33	20	7	0	0	0	0	0	0	0	0
280	290	35	22	8	0	0	0	0	0	0	0	0
290	300	36	23	10	0	0	0	0	0	0	0	0
300	310	38	25	11	0	0	0	0	0	0	0	0
310	320	39	26	13	0	0	0	0	0	0	0	0
320	330	41	28	14	1	0	0	0	0	0	0	0
330	340	42	29	16	2	0	0	0	0	0	0	0
340	350	44	31	17	4	0	0	0	0	0	0	0
350	360	45	32	19	5	0	0	0	0	0	0	0
360	370	47	34	20	7	0	0	0	0	0	0	0
370	380	48	35	22	8	0	0	0	0	0	0	0
380	390	50	37	23	10	0	0	0	0	0	0	0
390	400	51	38	25	11	0	0	0	0	0	0	0
400	410	53	40	26	13	0	0	0	0	0	0	0
410	420	54	41	28	14	1	0	0	0	0	0	0
420	430	56	43	29	16	2	0	0	0	0	0	0
430	440	57	44	31	17	4	0	0	0	0	0	0
440	450	59	46	32	19	5	0	0	0	0	0	0
450	460	60	47	34	20	7	0	0	0	0	0	0
460	470	62	49	35	22	8	0	0	0	0	0	0
470	480	63	50	37	23	10	0	0	0	0	0	0
480	490	65	52	38	25	11	0	0	0	0	0	0
490	500	66	53	40	26	13	0	0	0	0	0	0
500	520	69	55	42	28	15	2	0	0	0	0	0
520	540	72	58	45	31	18	5	0	0	0	0	0
540	560	75	61	48	34	21	8	0	0	0	0	0
560	580	78	64	51	37	24	11	0	0	0	0	0

(Continued on next page)

SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid After December 1990)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be—										
$580	$600	$81	$67	$54	$40	$27	$14	$0	$0	$0	$0	$0
600	620	84	70	57	43	30	17	3	0	0	0	0
620	640	87	73	60	46	33	20	6	0	0	0	0
640	660	90	76	63	49	36	23	9	0	0	0	0
660	680	93	79	66	52	39	26	12	0	0	0	0
680	700	96	82	69	55	42	29	15	2	0	0	0
700	720	99	85	72	58	45	32	18	5	0	0	0
720	740	102	88	75	61	48	35	21	8	0	0	0
740	760	105	91	78	64	51	38	24	11	0	0	0
760	780	108	94	81	67	54	41	27	14	0	0	0
780	800	111	97	84	70	57	44	30	17	3	0	0
800	820	114	100	87	73	60	47	33	20	6	0	0
820	840	117	103	90	76	63	50	36	23	9	0	0
840	860	120	106	93	79	66	53	39	26	12	0	0
860	880	123	109	96	82	69	56	42	29	15	2	0
880	900	126	112	99	85	72	59	45	32	18	5	0
900	920	130	115	102	88	75	62	48	35	21	8	0
920	940	136	118	105	91	78	65	51	38	24	11	0
940	960	141	121	108	94	81	68	54	41	27	14	0
960	980	147	124	111	97	84	71	57	44	30	17	3
980	1,000	152	127	114	100	87	74	60	47	33	20	6
1,000	1,020	158	133	117	103	90	77	63	50	36	23	9
1,020	1,040	164	139	120	106	93	80	66	53	39	26	12
1,040	1,060	169	144	123	109	96	83	69	56	42	29	15
1,060	1,080	175	150	126	112	99	86	72	59	45	32	18
1,080	1,100	180	155	130	115	102	89	75	62	48	35	21
1,100	1,120	186	161	136	118	105	92	78	65	51	38	24
1,120	1,140	192	167	141	121	108	95	81	68	54	41	27
1,140	1,160	197	172	147	124	111	98	84	71	57	44	30
1,160	1,180	203	178	153	128	114	101	87	74	60	47	33
1,180	1,200	208	183	158	133	117	104	90	77	63	50	36
1,200	1,220	214	189	164	139	120	107	93	80	66	53	39
1,220	1,240	220	195	169	144	123	110	96	83	69	56	42
1,240	1,260	225	200	175	150	126	113	99	86	72	59	45
1,260	1,280	231	206	181	156	130	116	102	89	75	62	48
1,280	1,300	236	211	186	161	136	119	105	92	78	65	51
1,300	1,320	242	217	192	167	142	122	108	95	81	68	54
1,320	1,340	248	223	197	172	147	125	111	98	84	71	57
1,340	1,360	253	228	203	178	153	128	114	101	87	74	60
1,360	1,380	259	234	209	184	158	133	117	104	90	77	63
1,380	1,400	264	239	214	189	164	139	120	107	93	80	66
1,400	1,420	270	245	220	195	170	145	123	110	96	83	69
1,420	1,440	276	251	225	200	175	150	126	113	99	86	72
1,440	1,460	281	256	231	206	181	156	131	116	102	89	75
1,460	1,480	287	262	237	212	186	161	136	119	105	92	78
1,480	1,500	292	267	242	217	192	167	142	122	108	95	81
1,500	1,520	298	273	248	223	198	173	147	125	111	98	84
1,520	1,540	304	279	253	228	203	178	153	128	114	101	87
1,540	1,560	309	284	259	234	209	184	159	134	117	104	90
1,560	1,580	315	290	265	240	214	189	164	139	120	107	93
1,580	1,600	320	295	270	245	220	195	170	145	123	110	96
1,600	1,620	326	301	276	251	226	201	175	150	126	113	99
1,620	1,640	332	307	281	256	231	206	181	156	131	116	102
1,640	1,660	337	312	287	262	237	212	187	162	137	119	105
1,660	1,680	343	318	293	268	242	217	192	167	142	122	108
1,680	1,700	348	323	298	273	248	223	198	173	148	125	111
1,700	1,720	354	329	304	279	254	229	203	178	153	128	114
1,720	1,740	360	335	309	284	259	234	209	184	159	134	117
1,740	1,760	365	340	315	290	265	240	215	190	165	139	120
1,760	1,780	371	346	321	296	270	245	220	195	170	145	123
1,780	1,800	376	351	326	301	276	251	226	201	176	151	126
1,800	1,820	382	357	332	307	282	257	231	206	181	156	131
1,820	1,840	388	363	337	312	287	262	237	212	187	162	137
1,840	1,860	393	368	343	318	293	268	243	218	193	167	142
1,860	1,880	399	374	349	324	298	273	248	223	198	173	148
$1,880 and over		See the instructions on page 10.										

MARRIED Persons–SEMIMONTHLY Payroll Period

(For Wages Paid After December 1990)

And the wages are–		And the number of withholding allowances claimed is–										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be–										
$0	$150	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
150	155	1	0	0	0	0	0	0	0	0	0	0
155	160	1	0	0	0	0	0	0	0	0	0	0
160	165	2	0	0	0	0	0	0	0	0	0	0
165	170	3	0	0	0	0	0	0	0	0	0	0
170	175	4	0	0	0	0	0	0	0	0	0	0
175	180	4	0	0	0	0	0	0	0	0	0	0
180	185	5	0	0	0	0	0	0	0	0	0	0
185	190	6	0	0	0	0	0	0	0	0	0	0
190	195	7	0	0	0	0	0	0	0	0	0	0
195	200	7	0	0	0	0	0	0	0	0	0	0
200	205	8	0	0	0	0	0	0	0	0	0	0
205	210	9	0	0	0	0	0	0	0	0	0	0
210	215	10	0	0	0	0	0	0	0	0	0	0
215	220	10	0	0	0	0	0	0	0	0	0	0
220	225	11	0	0	0	0	0	0	0	0	0	0
225	230	12	0	0	0	0	0	0	0	0	0	0
230	235	13	0	0	0	0	0	0	0	0	0	0
235	240	13	0	0	0	0	0	0	0	0	0	0
240	245	14	1	0	0	0	0	0	0	0	0	0
245	250	15	2	0	0	0	0	0	0	0	0	0
250	260	16	3	0	0	0	0	0	0	0	0	0
260	270	18	4	0	0	0	0	0	0	0	0	0
270	280	19	6	0	0	0	0	0	0	0	0	0
280	290	21	7	0	0	0	0	0	0	0	0	0
290	300	22	9	0	0	0	0	0	0	0	0	0
300	310	24	10	0	0	0	0	0	0	0	0	0
310	320	25	12	0	0	0	0	0	0	0	0	0
320	330	27	13	0	0	0	0	0	0	0	0	0
330	340	28	15	1	0	0	0	0	0	0	0	0
340	350	30	16	3	0	0	0	0	0	0	0	0
350	360	31	18	4	0	0	0	0	0	0	0	0
360	370	33	19	6	0	0	0	0	0	0	0	0
370	380	34	21	7	0	0	0	0	0	0	0	0
380	390	36	22	9	0	0	0	0	0	0	0	0
390	400	37	24	10	0	0	0	0	0	0	0	0
400	410	39	25	12	0	0	0	0	0	0	0	0
410	420	40	27	13	0	0	0	0	0	0	0	0
420	430	42	28	15	1	0	0	0	0	0	0	0
430	440	43	30	16	3	0	0	0	0	0	0	0
440	450	45	31	18	4	0	0	0	0	0	0	0
450	460	46	33	19	6	0	0	0	0	0	0	0
460	470	48	34	21	7	0	0	0	0	0	0	0
470	480	49	36	22	9	0	0	0	0	0	0	0
480	490	51	37	24	10	0	0	0	0	0	0	0
490	500	52	39	25	12	0	0	0	0	0	0	0
500	520	54	41	27	14	1	0	0	0	0	0	0
520	540	57	44	30	17	4	0	0	0	0	0	0
540	560	60	47	33	20	7	0	0	0	0	0	0
560	580	63	50	36	23	10	0	0	0	0	0	0
580	600	66	53	39	26	13	0	0	0	0	0	0
600	620	69	56	42	29	16	2	0	0	0	0	0
620	640	72	59	45	32	19	5	0	0	0	0	0
640	660	75	62	48	35	22	8	0	0	0	0	0
660	680	78	65	51	38	25	11	0	0	0	0	0
680	700	81	68	54	41	28	14	1	0	0	0	0
700	720	84	71	57	44	31	17	4	0	0	0	0
720	740	87	74	60	47	34	20	7	0	0	0	0
740	760	90	77	63	50	37	23	10	0	0	0	0
760	780	93	80	66	53	40	26	13	0	0	0	0
780	800	96	83	69	56	43	29	16	2	0	0	0
800	820	99	86	72	59	46	32	19	5	0	0	0
820	840	102	89	75	62	49	35	22	8	0	0	0
840	860	105	92	78	65	52	38	25	11	0	0	0
860	880	108	95	81	68	55	41	28	14	1	0	0
880	900	111	98	84	71	58	44	31	17	4	0	0
900	920	114	101	87	74	61	47	34	20	7	0	0
920	940	117	104	90	77	64	50	37	23	10	0	0
940	960	120	107	93	80	67	53	40	26	13	0	0

(Continued on next page)

MARRIED Persons–SEMIMONTHLY Payroll Period

(For Wages Paid After December 1990)

And the wages are–		And the number of withholding allowances claimed is–										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be–										
$960	$980	$123	$110	$96	$83	$70	$56	$43	$29	$16	$2	$0
980	1,000	126	113	99	86	73	59	46	32	19	5	0
1,000	1,020	129	116	102	89	76	62	49	35	22	8	0
1,020	1,040	132	119	105	92	79	65	52	38	25	11	0
1,040	1,060	135	122	108	95	82	68	55	41	28	14	1
1,060	1,080	138	125	111	98	85	71	58	44	31	17	4
1,080	1,100	141	128	114	101	88	74	61	47	34	20	7
1,100	1,120	144	131	117	104	91	77	64	50	37	23	10
1,120	1,140	147	134	120	107	94	80	67	53	40	26	13
1,140	1,160	150	137	123	110	97	83	70	56	43	29	16
1,160	1,180	153	140	126	113	100	86	73	59	46	32	19
1,180	1,200	156	143	129	116	103	89	76	62	49	35	22
1,200	1,220	159	146	132	119	106	92	79	65	52	38	25
1,220	1,240	162	149	135	122	109	95	82	68	55	41	28
1,240	1,260	165	152	138	125	112	98	85	71	58	44	31
1,260	1,280	168	155	141	128	115	101	88	74	61	47	34
1,280	1,300	171	158	144	131	118	104	91	77	64	50	37
1,300	1,320	174	161	147	134	121	107	94	80	67	53	40
1,320	1,340	177	164	150	137	124	110	97	83	70	56	43
1,340	1,360	180	167	153	140	127	113	100	86	73	59	46
1,360	1,380	183	170	156	143	130	116	103	89	76	62	49
1,380	1,400	186	173	159	146	133	119	106	92	79	65	52
1,400	1,420	189	176	162	149	136	122	109	95	82	68	55
1,420	1,440	192	179	165	152	139	125	112	98	85	71	58
1,440	1,460	195	182	168	155	142	128	115	101	88	74	61
1,460	1,480	198	185	171	158	145	131	118	104	91	77	64
1,480	1,500	201	188	174	161	148	134	121	107	94	80	67
1,500	1,520	204	191	177	164	151	137	124	110	97	83	70
1,520	1,540	207	194	180	167	154	140	127	113	100	86	73
1,540	1,560	210	197	183	170	157	143	130	116	103	89	76
1,560	1,580	214	200	186	173	160	146	133	119	106	92	79
1,580	1,600	220	203	189	176	163	149	136	122	109	95	82
1,600	1,620	225	206	192	179	166	152	139	125	112	98	85
1,620	1,640	231	209	195	182	169	155	142	128	115	101	88
1,640	1,660	236	212	198	185	172	158	145	131	118	104	91
1,660	1,680	242	217	201	188	175	161	148	134	121	107	94
1,680	1,700	248	223	204	191	178	164	151	137	124	110	97
1,700	1,720	253	228	207	194	181	167	154	140	127	113	100
1,720	1,740	259	234	210	197	184	170	157	143	130	116	103
1,740	1,760	264	239	214	200	187	173	160	146	133	119	106
1,760	1,780	270	245	220	203	190	176	163	149	136	122	109
1,780	1,800	276	251	225	206	193	179	166	152	139	125	112
1,800	1,820	281	256	231	209	196	182	169	155	142	128	115
1,820	1,840	287	262	237	212	199	185	172	158	145	131	118
1,840	1,860	292	267	242	217	202	188	175	161	148	134	121
1,860	1,880	298	273	248	223	205	191	178	164	151	137	124
1,880	1,900	304	279	253	228	208	194	181	167	154	140	127
1,900	1,920	309	284	259	234	211	197	184	170	157	143	130
1,920	1,940	315	290	265	240	214	200	187	173	160	146	133
1,940	1,960	320	295	270	245	220	203	190	176	163	149	136
1,960	1,980	326	301	276	251	226	206	193	179	166	152	139
1,980	2,000	332	307	281	256	231	209	196	182	169	155	142
2,000	2,020	337	312	287	262	237	212	199	185	172	158	145
2,020	2,040	343	318	293	268	242	217	202	188	175	161	148
2,040	2,060	348	323	298	273	248	223	205	191	178	164	151
2,060	2,080	354	329	304	279	254	229	208	194	181	167	154
2,080	2,100	360	335	309	284	259	234	211	197	184	170	157
2,100	2,120	365	340	315	290	265	240	215	200	187	173	160
2,120	2,140	371	346	321	296	270	245	220	203	190	176	163
2,140	2,160	376	351	326	301	276	251	226	206	193	179	166
2,160	2,180	382	357	332	307	282	257	232	209	196	182	169
2,180	2,200	388	363	337	312	287	262	237	212	199	185	172
2,200	2,220	393	368	343	318	293	268	243	218	202	188	175
2,220	2,240	399	374	349	324	298	273	248	223	205	191	178
2,240	2,260	404	379	354	329	304	279	254	229	208	194	181

$2,260 and over — See the instructions on page 10.

SINGLE Persons–MONTHLY Payroll Period

(For Wages Paid After December 1990)

And the wages are–		And the number of withholding allowances claimed is–										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be–										
$0	$105	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
105	110	1	0	0	0	0	0	0	0	0	0	0
110	115	1	0	0	0	0	0	0	0	0	0	0
115	120	2	0	0	0	0	0	0	0	0	0	0
120	125	3	0	0	0	0	0	0	0	0	0	0
125	130	4	0	0	0	0	0	0	0	0	0	0
130	135	4	0	0	0	0	0	0	0	0	0	0
135	140	5	0	0	0	0	0	0	0	0	0	0
140	145	6	0	0	0	0	0	0	0	0	0	0
145	150	7	0	0	0	0	0	0	0	0	0	0
150	160	8	0	0	0	0	0	0	0	0	0	0
160	170	9	0	0	0	0	0	0	0	0	0	0
170	180	11	0	0	0	0	0	0	0	0	0	0
180	190	12	0	0	0	0	0	0	0	0	0	0
190	200	14	0	0	0	0	0	0	0	0	0	0
200	210	15	0	0	0	0	0	0	0	0	0	0
210	220	17	0	0	0	0	0	0	0	0	0	0
220	230	18	0	0	0	0	0	0	0	0	0	0
230	240	20	0	0	0	0	0	0	0	0	0	0
240	250	21	0	0	0	0	0	0	0	0	0	0
250	260	23	0	0	0	0	0	0	0	0	0	0
260	270	24	0	0	0	0	0	0	0	0	0	0
270	280	26	0	0	0	0	0	0	0	0	0	0
280	290	27	0	0	0	0	0	0	0	0	0	0
290	300	29	2	0	0	0	0	0	0	0	0	0
300	320	31	4	0	0	0	0	0	0	0	0	0
320	340	34	7	0	0	0	0	0	0	0	0	0
340	360	37	10	0	0	0	0	0	0	0	0	0
360	380	40	13	0	0	0	0	0	0	0	0	0
380	400	43	16	0	0	0	0	0	0	0	0	0
400	420	46	19	0	0	0	0	0	0	0	0	0
420	440	49	22	0	0	0	0	0	0	0	0	0
440	460	52	25	0	0	0	0	0	0	0	0	0
460	480	55	28	1	0	0	0	0	0	0	0	0
480	500	58	31	4	0	0	0	0	0	0	0	0
500	520	61	34	7	0	0	0	0	0	0	0	0
520	540	64	37	10	0	0	0	0	0	0	0	0
540	560	67	40	13	0	0	0	0	0	0	0	0
560	580	70	43	16	0	0	0	0	0	0	0	0
580	600	73	46	19	0	0	0	0	0	0	0	0
600	640	77	51	24	0	0	0	0	0	0	0	0
640	680	83	57	30	3	0	0	0	0	0	0	0
680	720	89	63	36	9	0	0	0	0	0	0	0
720	760	95	69	42	15	0	0	0	0	0	0	0
760	800	101	75	48	21	0	0	0	0	0	0	0
800	840	107	81	54	27	0	0	0	0	0	0	0
840	880	113	87	60	33	6	0	0	0	0	0	0
880	920	119	93	66	39	12	0	0	0	0	0	0
920	960	125	99	72	45	18	0	0	0	0	0	0
960	1,000	131	105	78	51	24	0	0	0	0	0	0
1,000	1,040	137	111	84	57	30	3	0	0	0	0	0
1,040	1,080	143	117	90	63	36	9	0	0	0	0	0
1,080	1,120	149	123	96	69	42	15	0	0	0	0	0
1,120	1,160	155	129	102	75	48	21	0	0	0	0	0
1,160	1,200	161	135	108	81	54	27	0	0	0	0	0
1,200	1,240	167	141	114	87	60	33	6	0	0	0	0
1,240	1,280	173	147	120	93	66	39	12	0	0	0	0
1,280	1,320	179	153	126	99	72	45	18	0	0	0	0
1,320	1,360	185	159	132	105	78	51	24	0	0	0	0
1,360	1,400	191	165	138	111	84	57	30	3	0	0	0
1,400	1,440	197	171	144	117	90	63	36	9	0	0	0
1,440	1,480	203	177	150	123	96	69	42	15	0	0	0
1,480	1,520	209	183	156	129	102	75	48	21	0	0	0
1,520	1,560	215	189	162	135	108	81	54	27	0	0	0
1,560	1,600	221	195	168	141	114	87	60	33	6	0	0
1,600	1,640	227	201	174	147	120	93	66	39	12	0	0
1,640	1,680	233	207	180	153	126	99	72	45	18	0	0
1,680	1,720	239	213	186	159	132	105	78	51	24	0	0
1,720	1,760	245	219	192	165	138	111	84	57	30	4	0

(Continued on next page)

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid After December 1990)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be—										
$1,760	$1,800	$251	$225	$198	$171	$144	$117	$90	$63	$36	$10	$0
1,800	1,840	260	231	204	177	150	123	96	69	42	16	0
1,840	1,880	271	237	210	183	156	129	102	75	48	22	0
1,880	1,920	282	243	216	189	162	135	108	81	54	28	1
1,920	1,960	294	249	222	195	168	141	114	87	60	34	7
1,960	2,000	305	255	228	201	174	147	120	93	66	40	13
2,000	2,040	316	266	234	207	180	153	126	99	72	46	19
2,040	2,080	327	277	240	213	186	159	132	105	78	52	25
2,080	2,120	338	288	246	219	192	165	138	111	84	58	31
2,120	2,160	350	299	252	225	198	171	144	117	90	64	37
2,160	2,200	361	311	260	231	204	177	150	123	96	70	43
2,200	2,240	372	322	272	237	210	183	156	129	102	76	49
2,240	2,280	383	333	283	243	216	189	162	135	108	82	55
2,280	2,320	394	344	294	249	222	195	168	141	114	88	61
2,320	2,360	406	355	305	255	228	201	174	147	120	94	67
2,360	2,400	417	367	316	266	234	207	180	153	126	100	73
2,400	2,440	428	378	328	277	240	213	186	159	132	106	79
2,440	2,480	439	389	339	289	246	219	192	165	138	112	85
2,480	2,520	450	400	350	300	252	225	198	171	144	118	91
2,520	2,560	462	411	361	311	261	231	204	177	150	124	97
2,560	2,600	473	423	372	322	272	237	210	183	156	130	103
2,600	2,640	484	434	384	333	283	243	216	189	162	136	109
2,640	2,680	495	445	395	345	295	249	222	195	168	142	115
2,680	2,720	506	456	406	356	306	256	228	201	174	148	121
2,720	2,760	518	467	417	367	317	267	234	207	180	154	127
2,760	2,800	529	479	428	378	328	278	240	213	186	160	133
2,800	2,840	540	490	440	389	339	289	246	219	192	166	139
2,840	2,880	551	501	451	401	351	300	252	225	198	172	145
2,880	2,920	562	512	462	412	362	312	261	231	204	178	151
2,920	2,960	574	523	473	423	373	323	273	237	210	184	157
2,960	3,000	585	535	484	434	384	334	284	243	216	190	163
3,000	3,040	596	546	496	445	395	345	295	249	222	196	169
3,040	3,080	607	557	507	457	407	356	306	256	228	202	175
3,080	3,120	618	568	518	468	418	368	317	267	234	208	181
3,120	3,160	630	579	529	479	429	379	329	278	240	214	187
3,160	3,200	641	591	540	490	440	390	340	290	246	220	193
3,200	3,240	652	602	552	501	451	401	351	301	252	226	199
3,240	3,280	663	613	563	513	463	412	362	312	262	232	205
3,280	3,320	674	624	574	524	474	424	373	323	273	238	211
3,320	3,360	686	635	585	535	485	435	385	334	284	244	217
3,360	3,400	697	647	596	546	496	446	396	346	295	250	223
3,400	3,440	708	658	608	557	507	457	407	357	307	256	229
3,440	3,480	719	669	619	569	519	468	418	368	318	268	235
3,480	3,520	730	680	630	580	530	480	429	379	329	279	241
3,520	3,560	742	691	641	591	541	491	441	390	340	290	247
3,560	3,600	753	703	652	602	552	502	452	402	351	301	253
3,600	3,640	764	714	664	613	563	513	463	413	363	312	262
3,640	3,680	775	725	675	625	575	524	474	424	374	324	274
3,680	3,720	786	736	686	636	586	536	485	435	385	335	285
3,720	3,760	798	747	697	647	597	547	497	446	396	346	296
3,760	3,800	809	759	708	658	608	558	508	458	407	357	307
3,800	3,840	820	770	720	669	619	569	519	469	419	368	318
3,840	3,880	831	781	731	681	631	580	530	480	430	380	330
3,880	3,920	842	792	742	692	642	592	541	491	441	391	341
3,920	3,960	854	803	753	703	653	603	553	502	452	402	352
3,960	4,000	865	815	764	714	664	614	564	514	463	413	363
4,000	4,040	876	826	776	725	675	625	575	525	475	424	374
4,040	4,080	887	837	787	737	687	636	586	536	486	436	386
4,080	4,120	898	848	798	748	698	648	597	547	497	447	397
4,120	4,160	910	859	809	759	709	659	609	558	508	458	408
4,160	4,200	921	871	820	770	720	670	620	570	519	469	419
4,200	4,240	932	882	832	781	731	681	631	581	531	480	430
4,240	4,280	945	893	843	793	743	692	642	592	542	492	442
4,280	4,320	957	904	854	804	754	704	653	603	553	503	453
$4,320 and over		See the instructions on page 10.										

MARRIED Persons–MONTHLY Payroll Period

(For Wages Paid After December 1990)

And the wages are–		And the number of withholding allowances claimed is–										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be–										
$0	$300	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
300	320	2	0	0	0	0	0	0	0	0	0	0
320	340	5	0	0	0	0	0	0	0	0	0	0
340	360	8	0	0	0	0	0	0	0	0	0	0
360	380	11	0	0	0	0	0	0	0	0	0	0
380	400	14	0	0	0	0	0	0	0	0	0	0
400	420	17	0	0	0	0	0	0	0	0	0	0
420	440	20	0	0	0	0	0	0	0	0	0	0
440	460	23	0	0	0	0	0	0	0	0	0	0
460	480	26	0	0	0	0	0	0	0	0	0	0
480	500	29	2	0	0	0	0	0	0	0	0	0
500	520	32	5	0	0	0	0	0	0	0	0	0
520	540	35	8	0	0	0	0	0	0	0	0	0
540	560	38	11	0	0	0	0	0	0	0	0	0
560	580	41	14	0	0	0	0	0	0	0	0	0
580	600	44	17	0	0	0	0	0	0	0	0	0
600	640	49	22	0	0	0	0	0	0	0	0	0
640	680	55	28	1	0	0	0	0	0	0	0	0
680	720	61	34	7	0	0	0	0	0	0	0	0
720	760	67	40	13	0	0	0	0	0	0	0	0
760	800	73	46	19	0	0	0	0	0	0	0	0
800	840	79	52	25	0	0	0	0	0	0	0	0
840	880	85	58	31	4	0	0	0	0	0	0	0
880	920	91	64	37	10	0	0	0	0	0	0	0
920	960	97	70	43	16	0	0	0	0	0	0	0
960	1,000	103	76	49	22	0	0	0	0	0	0	0
1,000	1,040	109	82	55	28	1	0	0	0	0	0	0
1,040	1,080	115	88	61	34	7	0	0	0	0	0	0
1,080	1,120	121	94	67	40	13	0	0	0	0	0	0
1,120	1,160	127	100	73	46	19	0	0	0	0	0	0
1,160	1,200	133	106	79	52	25	0	0	0	0	0	0
1,200	1,240	139	112	85	58	31	4	0	0	0	0	0
1,240	1,280	145	118	91	64	37	10	0	0	0	0	0
1,280	1,320	151	124	97	70	43	16	0	0	0	0	0
1,320	1,360	157	130	103	76	49	22	0	0	0	0	0
1,360	1,400	163	136	109	82	55	28	1	0	0	0	0
1,400	1,440	169	142	115	88	61	34	7	0	0	0	0
1,440	1,480	175	148	121	94	67	40	13	0	0	0	0
1,480	1,520	181	154	127	100	73	46	19	0	0	0	0
1,520	1,560	187	160	133	106	79	52	25	0	0	0	0
1,560	1,600	193	166	139	112	85	58	31	5	0	0	0
1,600	1,640	199	172	145	118	91	64	37	11	0	0	0
1,640	1,680	205	178	151	124	97	70	43	17	0	0	0
1,680	1,720	211	184	157	130	103	76	49	23	0	0	0
1,720	1,760	217	190	163	135	109	82	55	29	2	0	0
1,760	1,800	223	196	169	142	115	88	61	35	8	0	0
1,800	1,840	229	202	175	148	121	94	67	41	14	0	0
1,840	1,880	235	208	181	154	127	100	73	47	20	0	0
1,880	1,920	241	214	187	160	133	106	79	53	26	0	0
1,920	1,960	247	220	193	166	139	112	85	59	32	5	0
1,960	2,000	253	226	199	172	145	118	91	65	38	11	0
2,000	2,040	259	232	205	178	151	124	97	71	44	17	0
2,040	2,080	265	238	211	184	157	130	103	77	50	23	0
2,080	2,120	271	244	217	190	163	136	109	83	56	29	2
2,120	2,160	277	250	223	196	169	142	115	89	62	35	8
2,160	2,200	283	256	229	202	175	148	121	95	68	41	14
2,200	2,240	289	262	235	208	181	154	127	101	74	47	20
2,240	2,280	295	268	241	214	187	160	133	107	80	53	26
2,280	2,320	301	274	247	220	193	166	139	113	86	59	32
2,320	2,360	307	280	253	226	199	172	145	119	92	65	38
2,360	2,400	313	286	259	232	205	178	151	125	98	71	44
2,400	2,440	319	292	265	238	211	184	157	131	104	77	50
2,440	2,480	325	298	271	244	217	190	163	137	110	83	56
2,480	2,520	331	304	277	250	223	196	169	143	116	89	62
2,520	2,560	337	310	283	256	229	202	175	149	122	95	68
2,560	2,600	343	316	289	262	235	208	181	155	128	101	74
2,600	2,640	349	322	295	268	241	214	187	161	134	107	80
2,640	2,680	355	328	301	274	247	220	193	167	140	113	86
2,680	2,720	361	334	307	280	253	226	199	173	146	119	92
2,720	2,760	367	340	313	286	259	232	205	179	152	125	98

(Continued on next page)

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid After December 1990)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be—										
$2,760	$2,800	$373	$346	$319	$292	$265	$238	$211	$185	$158	$131	$104
2,800	2,840	379	352	325	298	271	244	217	191	164	137	110
2,840	2,880	385	358	331	304	277	250	223	197	170	143	116
2,880	2,920	391	364	337	310	283	256	229	203	176	149	122
2,920	2,960	397	370	343	316	289	262	235	209	182	155	128
2,960	3,000	403	376	349	322	295	268	241	215	188	161	134
3,000	3,040	409	382	355	328	301	274	247	221	194	167	140
3,040	3,080	415	388	361	334	307	280	253	227	200	173	146
3,080	3,120	421	394	367	340	313	286	259	233	206	179	152
3,120	3,160	428	400	373	346	319	292	265	239	212	185	158
3,160	3,200	439	406	379	352	325	298	271	245	218	191	164
3,200	3,240	450	412	385	358	331	304	277	251	224	197	170
3,240	3,280	462	418	391	364	337	310	283	257	230	203	176
3,280	3,320	473	424	397	370	343	316	289	263	236	209	182
3,320	3,360	484	434	403	376	349	322	295	269	242	215	188
3,360	3,400	495	445	409	382	355	328	301	275	248	221	194
3,400	3,440	506	456	415	388	361	334	307	281	254	227	200
3,440	3,480	518	467	421	394	367	340	313	287	260	233	206
3,480	3,520	529	479	429	400	373	346	319	293	266	239	212
3,520	3,560	540	490	440	406	379	352	325	299	272	245	218
3,560	3,600	551	501	451	412	385	358	331	305	278	251	224
3,600	3,640	562	512	462	418	391	364	337	311	284	257	230
3,640	3,680	574	523	473	424	397	370	343	317	290	263	236
3,680	3,720	585	535	485	434	403	376	349	323	296	269	242
3,720	3,760	596	546	496	446	409	382	355	329	302	275	248
3,760	3,800	607	557	507	457	415	388	361	335	308	281	254
3,800	3,840	618	568	518	468	421	394	367	341	314	287	260
3,840	3,880	630	579	529	479	429	400	373	347	320	293	266
3,880	3,920	641	591	541	490	440	406	379	353	326	299	272
3,920	3,960	652	602	552	502	451	412	385	359	332	305	278
3,960	4,000	663	613	563	513	463	418	391	365	338	311	284
4,000	4,040	674	624	574	524	474	424	397	371	344	317	290
4,040	4,080	686	635	585	535	485	435	403	377	350	323	296
4,080	4,120	697	647	597	546	496	446	409	383	356	329	302
4,120	4,160	708	658	608	558	507	457	415	389	362	335	308
4,160	4,200	719	669	619	569	519	468	421	395	368	341	314
4,200	4,240	730	680	630	580	530	480	429	401	374	347	320
4,240	4,280	742	691	641	591	541	491	441	407	380	353	326
4,280	4,320	753	703	653	602	552	502	452	413	386	359	332
4,320	4,360	764	714	664	614	563	513	463	419	392	365	338
4,360	4,400	775	725	675	625	575	524	474	425	398	371	344
4,400	4,440	786	736	686	636	586	536	485	435	404	377	350
4,440	4,480	798	747	697	647	597	547	497	446	410	383	356
4,480	4,520	809	759	709	658	608	558	508	458	416	389	362
4,520	4,560	820	770	720	670	619	569	519	469	422	395	368
4,560	4,600	831	781	731	681	631	580	530	480	430	401	374
4,600	4,640	842	792	742	692	642	592	541	491	441	407	380
4,640	4,680	854	803	753	703	653	603	553	502	452	413	386
4,680	4,720	865	815	765	714	664	614	564	514	464	419	392
4,720	4,760	876	826	776	726	675	625	575	525	475	425	398
4,760	4,800	887	837	787	737	687	636	586	536	486	436	404
4,800	4,840	898	848	798	748	698	648	597	547	497	447	410
4,840	4,880	910	859	809	759	709	659	609	558	508	458	416
4,880	4,920	921	871	821	770	720	670	620	570	520	469	422
4,920	4,960	932	882	832	782	731	681	631	581	531	481	430
4,960	5,000	943	893	843	793	743	692	642	592	542	492	442
5,000	5,040	954	904	854	804	754	704	653	603	553	503	453
5,040	5,080	966	915	865	815	765	715	665	614	564	514	464
5,080	5,120	977	927	877	826	776	726	676	626	576	525	475
5,120	5,160	988	938	888	838	787	737	687	637	587	537	486
5,160	5,200	999	949	899	849	799	748	698	648	598	548	498
5,200	5,240	1,010	960	910	860	810	760	709	659	609	559	509
5,240	5,280	1,022	971	921	871	821	771	721	670	620	570	520
5,280	5,320	1,033	983	933	882	832	782	732	682	632	581	531
5,320	5,360	1,044	994	944	894	843	793	743	693	643	593	542

$5,360 and over — See the instructions on page 10.

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid After December 1990)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be—										
$0	$9	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9	12	1	0	0	0	0	0	0	0	0	0	0
12	15	1	0	0	0	0	0	0	0	0	0	0
15	18	2	1	0	0	0	0	0	0	0	0	0
18	21	2	1	0	0	0	0	0	0	0	0	0
21	24	3	1	0	0	0	0	0	0	0	0	0
24	27	3	2	1	0	0	0	0	0	0	0	0
27	30	4	2	1	0	0	0	0	0	0	0	0
30	33	4	3	2	0	0	0	0	0	0	0	0
33	36	4	3	2	1	0	0	0	0	0	0	0
36	39	5	4	2	1	0	0	0	0	0	0	0
39	42	5	4	3	2	0	0	0	0	0	0	0
42	45	6	5	3	2	1	0	0	0	0	0	0
45	48	6	5	4	3	1	0	0	0	0	0	0
48	51	7	5	4	3	2	1	0	0	0	0	0
51	54	7	6	5	3	2	1	0	0	0	0	0
54	57	8	6	5	4	3	1	0	0	0	0	0
57	60	8	7	6	4	3	2	1	0	0	0	0
60	63	9	7	6	5	4	2	1	0	0	0	0
63	66	9	8	6	5	4	3	2	0	0	0	0
66	69	9	8	7	6	4	3	2	1	0	0	0
69	72	10	9	7	6	5	4	2	1	0	0	0
72	75	10	9	8	7	5	4	3	2	0	0	0
75	78	11	10	8	7	6	5	3	2	1	0	0
78	81	11	10	9	7	6	5	4	3	1	0	0
81	84	12	10	9	8	7	5	4	3	2	0	0
84	87	12	11	10	8	7	6	5	3	2	1	0
87	90	13	11	10	9	8	6	5	4	3	1	0
90	93	14	12	11	9	8	7	6	4	3	2	1
93	96	15	13	11	10	8	7	6	5	4	2	1
96	99	16	13	11	10	9	8	6	5	4	3	2
99	102	17	14	12	11	9	8	7	6	4	3	2
102	105	17	15	13	11	10	9	7	6	5	4	2
105	108	18	16	14	12	10	9	8	7	5	4	3
108	111	19	17	15	12	11	10	8	7	6	5	3
111	114	20	18	15	13	11	10	9	7	6	5	4
114	117	21	19	16	14	12	10	9	8	7	5	4
117	120	22	19	17	15	12	11	10	8	7	6	5
120	123	22	20	18	16	13	11	10	9	8	6	5
123	126	23	21	19	16	14	12	11	9	8	7	6
126	129	24	22	20	17	15	13	11	10	8	7	6
129	132	25	23	20	18	16	13	11	10	9	8	6
132	135	26	24	21	19	17	14	12	11	9	8	7
135	138	27	24	22	20	17	15	13	11	10	9	7
138	141	28	25	23	21	18	16	14	12	10	9	8
141	144	28	26	24	21	19	17	14	12	11	9	8
144	147	29	27	25	22	20	18	15	13	11	10	9
147	150	30	28	25	23	21	18	16	14	12	10	9
150	153	31	29	26	24	22	19	17	15	12	11	10
153	156	32	29	27	25	22	20	18	16	13	11	10
156	159	33	30	28	26	23	21	19	16	14	12	11
159	162	33	31	29	26	24	22	20	17	15	13	11
162	165	34	32	30	27	25	23	20	18	16	13	11
165	168	35	33	30	28	26	24	21	19	17	14	12
168	171	36	34	31	29	27	24	22	20	17	15	13
171	174	37	34	32	30	28	25	23	21	18	16	14
174	177	38	35	33	31	28	26	24	21	19	17	14
177	180	38	36	34	32	29	27	25	22	20	18	15
180	183	39	37	35	32	30	28	25	23	21	18	16
183	186	40	38	36	33	31	29	26	24	22	19	17
186	189	41	39	36	34	32	29	27	25	22	20	18
189	192	42	40	37	35	33	30	28	26	23	21	19
192	195	43	40	38	36	33	31	29	26	24	22	20
195	198	44	41	39	37	34	32	30	27	25	23	20
198	201	44	42	40	37	35	33	30	28	26	24	21
201	204	45	43	41	38	36	34	31	29	27	24	22
204	207	46	44	41	39	37	34	32	30	27	25	23
207	210	47	45	42	40	38	35	33	31	28	26	24
210	213	48	46	43	41	38	36	34	31	29	27	25
213	216	49	47	44	42	39	37	35	32	30	28	25

(Continued on next page)

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid After December 1990)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be—										
$216	$219	$50	$48	$45	$42	$40	$38	$35	$33	$31	$29	$26
219	222	51	48	46	43	41	39	36	34	32	29	27
222	225	52	49	47	44	42	39	37	35	33	30	28
225	228	53	50	48	45	43	40	38	36	33	31	29
228	231	54	51	49	46	44	41	39	37	34	32	30
231	234	55	52	50	47	44	42	40	37	35	33	30
234	237	56	53	51	48	45	43	41	38	36	34	31
237	240	57	54	51	49	46	44	41	39	37	34	32
240	243	58	55	52	50	47	45	42	40	38	35	33
243	246	58	56	53	51	48	46	43	41	38	36	34
246	249	59	57	54	52	49	47	44	42	39	37	35
249	252	60	58	55	53	50	47	45	42	40	38	35
252	255	61	59	56	54	51	48	46	43	41	39	36
255	258	62	60	57	54	52	49	47	44	42	39	37
258	261	63	61	58	55	53	50	48	45	43	40	38
261	264	64	61	59	56	54	51	49	46	44	41	39
264	267	65	62	60	57	55	52	50	47	44	42	40
267	270	66	63	61	58	56	53	51	48	45	43	41
270	273	67	64	62	59	57	54	51	49	46	44	41
273	276	68	65	63	60	57	55	52	50	47	45	42
276	279	69	66	64	61	58	56	53	51	48	46	43
279	282	70	67	64	62	59	57	54	52	49	47	44
282	285	71	68	65	63	60	58	55	53	50	47	45
285	288	71	69	66	64	61	59	56	54	51	48	46
288	291	72	70	67	65	62	60	57	54	52	49	47
291	294	73	71	68	66	63	61	58	55	53	50	48
294	297	74	72	69	67	64	61	59	56	54	51	49
297	300	75	73	70	67	65	62	60	57	55	52	50
300	303	76	74	71	68	66	63	61	58	56	53	50
303	306	77	74	72	69	67	64	62	59	57	54	51
306	309	78	75	73	70	68	65	63	60	57	55	52
309	312	79	76	74	71	69	66	64	61	58	56	53
312	315	80	77	75	72	70	67	64	62	59	57	54
315	318	81	78	76	73	71	68	65	63	60	58	55
318	321	82	79	77	74	71	69	66	64	61	59	56
321	324	83	80	77	75	72	70	67	65	62	60	57
324	327	84	81	78	76	73	71	68	66	63	60	58
327	330	84	82	79	77	74	72	69	67	64	61	59
330	333	85	83	80	78	75	73	70	67	65	62	60
333	336	86	84	81	79	76	74	71	68	66	63	61
336	339	87	85	82	80	77	74	72	69	67	64	62
339	341	88	85	83	80	78	75	73	70	68	65	62
341	343	89	86	84	81	78	76	73	71	68	66	63
343	345	89	87	84	82	79	76	74	71	69	66	64
345	347	90	87	85	82	80	77	75	72	69	67	64
347	349	91	88	85	83	80	78	75	73	70	67	65
349	351	91	89	86	83	81	78	76	73	71	68	66
351	353	92	89	87	84	82	79	76	74	71	69	66
353	355	92	90	87	85	82	80	77	74	72	69	67
355	357	93	90	88	85	83	80	78	75	72	70	67
357	359	94	91	88	86	83	81	78	76	73	71	68
359	361	94	92	89	87	84	81	79	76	74	71	69
361	363	95	92	90	87	85	82	79	77	74	72	69
363	365	95	93	90	88	85	83	80	78	75	72	70
365	367	96	94	91	88	86	83	81	78	76	73	70
367	369	97	94	92	89	86	84	81	79	76	74	71
369	371	97	95	92	90	87	85	82	79	77	74	72
371	373	98	95	93	90	88	85	83	80	77	75	72
373	375	99	96	93	91	88	86	83	81	78	76	73
375	377	99	97	94	92	89	86	84	81	79	76	74
377	379	100	97	95	92	90	87	84	82	79	77	74
379	381	100	98	95	93	90	88	85	83	80	77	75
381	383	101	99	96	93	91	88	86	83	81	78	75
383	385	102	99	97	94	91	89	86	84	81	79	76
385	387	102	100	97	95	92	89	87	84	82	79	77

$387 and over — See the instructions on page 10.

MARRIED Persons–DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid After December 1990)

And the wages are–		And the number of withholding allowances claimed is–										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be–										
$0	$18	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
18	21	1	0	0	0	0	0	0	0	0	0	0
21	24	1	0	0	0	0	0	0	0	0	0	0
24	27	2	1	0	0	0	0	0	0	0	0	0
27	30	2	1	0	0	0	0	0	0	0	0	0
30	33	3	1	0	0	0	0	0	0	0	0	0
33	36	3	2	1	0	0	0	0	0	0	0	0
36	39	4	2	1	0	0	0	0	0	0	0	0
39	42	4	3	2	0	0	0	0	0	0	0	0
42	45	4	3	2	1	0	0	0	0	0	0	0
45	48	5	4	2	1	0	0	0	0	0	0	0
48	51	5	4	3	2	0	0	0	0	0	0	0
51	54	6	5	3	2	1	0	0	0	0	0	0
54	57	6	5	4	3	1	0	0	0	0	0	0
57	60	7	5	4	3	2	1	0	0	0	0	0
60	63	7	6	5	3	2	1	0	0	0	0	0
63	66	8	6	5	4	3	1	0	0	0	0	0
66	69	8	7	6	4	3	2	1	0	0	0	0
69	72	9	7	6	5	4	2	1	0	0	0	0
72	75	9	8	6	5	4	3	2	0	0	0	0
75	78	9	8	7	6	4	3	2	1	0	0	0
78	81	10	9	7	6	5	4	2	1	0	0	0
81	84	10	9	8	7	5	4	3	2	0	0	0
84	87	11	10	8	7	6	5	3	2	1	0	0
87	90	11	10	9	8	6	5	4	3	1	0	0
90	93	12	10	9	8	7	5	4	3	2	1	0
93	96	12	11	10	8	7	6	5	3	2	1	0
96	99	13	11	10	9	8	6	5	4	3	1	0
99	102	13	12	11	9	8	7	6	4	3	2	1
102	105	13	12	11	10	9	7	6	5	4	2	1
105	108	14	13	11	10	9	8	6	5	4	3	2
108	111	14	13	12	11	9	8	7	6	4	3	2
111	114	15	14	12	11	10	9	7	6	5	4	2
114	117	15	14	13	12	10	9	8	7	5	4	3
117	120	16	14	13	12	11	10	8	7	6	5	3
120	123	16	15	14	12	11	10	9	7	6	5	4
123	126	17	15	14	13	12	10	9	8	7	5	4
126	129	17	16	15	13	12	11	10	8	7	6	5
129	132	18	16	15	14	13	11	10	9	8	6	5
132	135	18	17	15	14	13	12	11	9	8	7	6
135	138	18	17	16	15	13	12	11	10	9	7	6
138	141	19	18	16	15	14	13	11	10	9	8	6
141	144	19	18	17	16	14	13	12	11	9	8	7
144	147	20	19	17	16	15	14	12	11	10	9	7
147	150	21	19	18	17	15	14	13	12	10	9	8
150	153	22	19	18	17	16	14	13	12	11	10	8
153	156	22	20	19	17	16	15	14	12	11	10	9
156	159	23	21	19	18	17	15	14	13	12	10	9
159	162	24	22	20	18	17	16	15	13	12	11	10
162	165	25	23	20	19	18	16	15	14	13	11	10
165	168	26	23	21	19	18	17	15	14	13	12	11
168	171	27	24	22	20	18	17	16	15	13	12	11
171	174	27	25	23	21	19	18	16	15	14	13	11
174	177	28	26	24	21	19	18	17	16	14	13	12
177	180	29	27	25	22	20	19	17	16	15	14	12
180	183	30	28	25	23	21	19	18	16	15	14	13
183	186	31	29	26	24	22	19	18	17	16	14	13
186	189	32	29	27	25	22	20	19	17	16	15	14
189	192	33	30	28	26	23	21	19	18	17	15	14
192	195	33	31	29	26	24	22	20	18	17	16	15
195	198	34	32	30	27	25	23	20	19	18	16	15
198	201	35	33	30	28	26	23	21	19	18	17	15
201	204	36	34	31	29	27	24	22	20	18	17	16
204	207	37	34	32	30	27	25	23	21	19	18	16
207	210	38	35	33	31	28	26	24	21	19	18	17
210	213	38	36	34	31	29	27	25	22	20	19	17
213	216	39	37	35	32	30	28	25	23	21	19	18
216	219	40	38	35	33	31	29	26	24	22	19	18
219	222	41	39	36	34	32	29	27	25	22	20	19
222	225	42	39	37	35	32	30	28	26	23	21	19

(Continued on next page)

MARRIED Persons–DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid After December 1990)

And the wages are–		And the number of withholding allowances claimed is–										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be–										
$225	$228	$43	$40	$38	$36	$33	$31	$29	$26	$24	$22	$20
228	231	43	41	39	36	34	32	30	27	25	23	20
231	234	44	42	40	37	35	33	30	28	26	23	21
234	237	45	43	40	38	36	34	31	29	27	24	22
237	240	46	44	41	39	37	34	32	30	27	25	23
240	243	47	45	42	40	38	35	33	31	28	26	24
243	246	48	45	43	41	38	36	34	31	29	27	24
246	249	48	46	44	42	39	37	35	32	30	28	25
249	252	49	47	45	42	40	38	35	33	31	28	26
252	255	50	48	46	43	41	39	36	34	32	29	27
255	258	51	49	46	44	42	39	37	35	32	30	28
258	261	52	50	47	45	43	40	38	36	33	31	29
261	264	53	50	48	46	43	41	39	36	34	32	30
264	267	54	51	49	47	44	42	40	37	35	33	30
267	270	54	52	50	47	45	43	40	38	36	34	31
270	273	55	53	51	48	46	44	41	39	37	34	32
273	276	56	54	51	49	47	44	42	40	38	35	33
276	279	57	55	52	50	48	45	43	41	38	36	34
279	282	58	55	53	51	48	46	44	42	39	37	35
282	285	59	56	54	52	49	47	45	42	40	38	35
285	288	59	57	55	52	50	48	46	43	41	39	36
288	291	60	58	56	53	51	49	46	44	42	39	37
291	294	61	59	56	54	52	50	47	45	43	40	38
294	297	62	60	57	55	53	50	48	46	43	41	39
297	300	63	60	58	56	53	51	49	47	44	42	40
300	303	64	61	59	57	54	52	50	47	45	43	40
303	306	64	62	60	57	55	53	51	48	46	44	41
306	309	65	63	61	58	56	54	51	49	47	44	42
309	312	66	64	61	59	57	55	52	50	48	45	43
312	315	67	65	62	60	58	55	53	51	48	46	44
315	318	68	65	63	61	59	56	54	52	49	47	45
318	321	69	66	64	62	59	57	55	52	50	48	45
321	324	69	67	65	63	60	58	56	53	51	49	46
324	327	70	68	66	63	61	59	56	54	52	49	47
327	330	71	69	67	64	62	60	57	55	53	50	48
330	333	72	70	67	65	63	60	58	56	53	51	49
333	336	73	71	68	66	64	61	59	57	54	52	50
336	339	74	71	69	67	64	62	60	57	55	53	51
339	341	75	72	70	67	65	63	60	58	56	54	51
341	343	75	73	70	68	66	63	61	59	56	54	52
343	345	76	73	71	69	66	64	62	59	57	55	52
345	347	77	74	71	69	67	64	62	60	58	55	53
347	349	77	75	72	70	67	65	63	60	58	56	53
349	351	78	75	73	70	68	66	63	61	59	56	54
351	353	78	76	73	71	68	66	64	62	59	57	55
353	355	79	76	74	71	69	67	64	62	60	57	55
355	357	80	77	75	72	70	67	65	63	60	58	56
357	359	80	78	75	73	70	68	66	63	61	59	56
359	361	81	78	76	73	71	68	66	64	61	59	57
361	363	82	79	76	74	71	69	67	64	62	60	57
363	365	82	80	77	74	72	70	67	65	63	60	58
365	367	83	80	78	75	72	70	68	65	63	61	59
367	369	83	81	78	76	73	71	68	66	64	61	59
369	371	84	81	79	76	74	71	69	67	64	62	60
371	373	85	82	79	77	74	72	69	67	65	62	60
373	375	85	83	80	78	75	72	70	68	65	63	61
375	377	86	83	81	78	76	73	71	68	66	64	61
377	379	86	84	81	79	76	74	71	69	66	64	62
379	381	87	85	82	79	77	74	72	69	67	65	62
381	383	88	85	83	80	77	75	72	70	68	65	63
383	385	88	86	83	81	78	76	73	70	68	66	64
385	387	89	86	84	81	79	76	74	71	69	66	64
387	389	90	87	84	82	79	77	74	72	69	67	65
389	391	90	88	85	82	80	77	75	72	70	68	65
391	393	91	88	86	83	81	78	75	73	70	68	66

$393 and over — See the instructions on page 10.

6.2% Social Security Employee Tax Table for 1991

Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld
$0.00	$0.09	$0.00	15.73	15.89	.98	31.54	31.70	1.96	47.34	47.50	2.94
.09	.25	.01	15.89	16.05	.99	31.70	31.86	1.97	47.50	47.67	2.95
.25	.41	.02	16.05	16.21	1.00	31.86	32.02	1.98	47.67	47.83	2.96
.41	.57	.03	16.21	16.38	1.01	32.02	32.18	1.99	47.83	47.99	2.97
.57	.73	.04	16.38	16.54	1.02	32.18	32.34	2.00	47.99	48.15	2.98
.73	.89	.05	16.54	16.70	1.03	32.34	32.50	2.01	48.15	48.31	2.99
.89	1.05	.06	16.70	16.86	1.04	32.50	32.67	2.02	48.31	48.47	3.00
1.05	1.21	.07	16.86	17.02	1.05	32.67	32.83	2.03	48.47	48.63	3.01
1.21	1.38	.08	17.02	17.18	1.06	32.83	32.99	2.04	48.63	48.80	3.02
1.38	1.54	.09	17.18	17.34	1.07	32.99	33.15	2.05	48.80	48.96	3.03
1.54	1.70	.10	17.34	17.50	1.08	33.15	33.31	2.06	48.96	49.12	3.04
1.70	1.86	.11	17.50	17.67	1.09	33.31	33.47	2.07	49.12	49.28	3.05
1.86	2.02	.12	17.67	17.83	1.10	33.47	33.63	2.08	49.28	49.44	3.06
2.02	2.18	.13	17.83	17.99	1.11	33.63	33.80	2.09	49.44	49.60	3.07
2.18	2.34	.14	17.99	18.15	1.12	33.80	33.96	2.10	49.60	49.76	3.08
2.34	2.50	.15	18.15	18.31	1.13	33.96	34.12	2.11	49.76	49.92	3.09
2.50	2.67	.16	18.31	18.47	1.14	34.12	34.28	2.12	49.92	50.09	3.10
2.67	2.83	.17	18.47	18.63	1.15	34.28	34.44	2.13	50.09	50.25	3.11
2.83	2.99	.18	18.63	18.80	1.16	34.44	34.60	2.14	50.25	50.41	3.12
2.99	3.15	.19	18.80	18.96	1.17	34.60	34.76	2.15	50.41	50.57	3.13
3.15	3.31	.20	18.96	19.12	1.18	34.76	34.92	2.16	50.57	50.73	3.14
3.31	3.47	.21	19.12	19.28	1.19	34.92	35.09	2.17	50.73	50.89	3.15
3.47	3.63	.22	19.28	19.44	1.20	35.09	35.25	2.18	50.89	51.05	3.16
3.63	3.80	.23	19.44	19.60	1.21	35.25	35.41	2.19	51.05	51.21	3.17
3.80	3.96	.24	19.60	19.76	1.22	35.41	35.57	2.20	51.21	51.38	3.18
3.96	4.12	.25	19.76	19.92	1.23	35.57	35.73	2.21	51.38	51.54	3.19
4.12	4.28	.26	19.92	20.09	1.24	35.73	35.89	2.22	51.54	51.70	3.20
4.28	4.44	.27	20.09	20.25	1.25	35.89	36.05	2.23	51.70	51.86	3.21
4.44	4.60	.28	20.25	20.41	1.26	36.05	36.21	2.24	51.86	52.02	3.22
4.60	4.76	.29	20.41	20.57	1.27	36.21	36.38	2.25	52.02	52.18	3.23
4.76	4.92	.30	20.57	20.73	1.28	36.38	36.54	2.26	52.18	52.34	3.24
4.92	5.09	.31	20.73	20.89	1.29	36.54	36.70	2.27	52.34	52.50	3.25
5.09	5.25	.32	20.89	21.05	1.30	36.70	36.86	2.28	52.50	52.67	3.26
5.25	5.41	.33	21.05	21.21	1.31	36.86	37.02	2.29	52.67	52.83	3.27
5.41	5.57	.34	21.21	21.38	1.32	37.02	37.18	2.30	52.83	52.99	3.28
5.57	5.73	.35	21.38	21.54	1.33	37.18	37.34	2.31	52.99	53.15	3.29
5.73	5.89	.36	21.54	21.70	1.34	37.34	37.50	2.32	53.15	53.31	3.30
5.89	6.05	.37	21.70	21.86	1.35	37.50	37.67	2.33	53.31	53.47	3.31
6.05	6.21	.38	21.86	22.02	1.36	37.67	37.83	2.34	53.47	53.63	3.32
6.21	6.38	.39	22.02	22.18	1.37	37.83	37.99	2.35	53.63	53.80	3.33
6.38	6.54	.40	22.18	22.34	1.38	37.99	38.15	2.36	53.80	53.96	3.34
6.54	6.70	.41	22.34	22.50	1.39	38.15	38.31	2.37	53.96	54.12	3.35
6.70	6.86	.42	22.50	22.67	1.40	38.31	38.47	2.38	54.12	54.28	3.36
6.86	7.02	.43	22.67	22.83	1.41	38.47	38.63	2.39	54.28	54.44	3.37
7.02	7.18	.44	22.83	22.99	1.42	38.63	38.80	2.40	54.44	54.60	3.38
7.18	7.34	.45	22.99	23.15	1.43	38.80	38.96	2.41	54.60	54.76	3.39
7.34	7.50	.46	23.15	23.31	1.44	38.96	39.12	2.42	54.76	54.92	3.40
7.50	7.67	.47	23.31	23.47	1.45	39.12	39.28	2.43	54.92	55.09	3.41
7.67	7.83	.48	23.47	23.63	1.46	39.28	39.44	2.44	55.09	55.25	3.42
7.83	7.99	.49	23.63	23.80	1.47	39.44	39.60	2.45	55.25	55.41	3.43
7.99	8.15	.50	23.80	23.96	1.48	39.60	39.76	2.46	55.41	55.57	3.44
8.15	8.31	.51	23.96	24.12	1.49	39.76	39.92	2.47	55.57	55.73	3.45
8.31	8.47	.52	24.12	24.28	1.50	39.92	40.09	2.48	55.73	55.89	3.46
8.47	8.63	.53	24.28	24.44	1.51	40.09	40.25	2.49	55.89	56.05	3.47
8.63	8.80	.54	24.44	24.60	1.52	40.25	40.41	2.50	56.05	56.21	3.48
8.80	8.96	.55	24.60	24.76	1.53	40.41	40.57	2.51	56.21	56.38	3.49
8.96	9.12	.56	24.76	24.92	1.54	40.57	40.73	2.52	56.38	56.54	3.50
9.12	9.28	.57	24.92	25.09	1.55	40.73	40.89	2.53	56.54	56.70	3.51
9.28	9.44	.58	25.09	25.25	1.56	40.89	41.05	2.54	56.70	56.86	3.52
9.44	9.60	.59	25.25	25.41	1.57	41.05	41.21	2.55	56.86	57.02	3.53
9.60	9.76	.60	25.41	25.57	1.58	41.21	41.38	2.56	57.02	57.18	3.54
9.76	9.92	.61	25.57	25.73	1.59	41.38	41.54	2.57	57.18	57.34	3.55
9.92	10.09	.62	25.73	25.89	1.60	41.54	41.70	2.58	57.34	57.50	3.56
10.09	10.25	.63	25.89	26.05	1.61	41.70	41.86	2.59	57.50	57.67	3.57
10.25	10.41	.64	26.05	26.21	1.62	41.86	42.02	2.60	57.67	57.83	3.58
10.41	10.57	.65	26.21	26.38	1.63	42.02	42.18	2.61	57.83	57.99	3.59
10.57	10.73	.66	26.38	26.54	1.64	42.18	42.34	2.62	57.99	58.15	3.60
10.73	10.89	.67	26.54	26.70	1.65	42.34	42.50	2.63	58.15	58.31	3.61
10.89	11.05	.68	26.70	26.86	1.66	42.50	42.67	2.64	58.31	58.47	3.62
11.05	11.21	.69	26.86	27.02	1.67	42.67	42.83	2.65	58.47	58.63	3.63
11.21	11.38	.70	27.02	27.18	1.68	42.83	42.99	2.66	58.63	58.80	3.64
11.38	11.54	.71	27.18	27.34	1.69	42.99	43.15	2.67	58.80	58.96	3.65
11.54	11.70	.72	27.34	27.50	1.70	43.15	43.31	2.68	58.96	59.12	3.66
11.70	11.86	.73	27.50	27.67	1.71	43.31	43.47	2.69	59.12	59.28	3.67
11.86	12.02	.74	27.67	27.83	1.72	43.47	43.63	2.70	59.28	59.44	3.68
12.02	12.18	.75	27.83	27.99	1.73	43.63	43.80	2.71	59.44	59.60	3.69
12.18	12.34	.76	27.99	28.15	1.74	43.80	43.96	2.72	59.60	59.76	3.70
12.34	12.50	.77	28.15	28.31	1.75	43.96	44.12	2.73	59.76	59.92	3.71
12.50	12.67	.78	28.31	28.47	1.76	44.12	44.28	2.74	59.92	60.09	3.72
12.67	12.83	.79	28.47	28.63	1.77	44.28	44.44	2.75	60.09	60.25	3.73
12.83	12.99	.80	28.63	28.80	1.78	44.44	44.60	2.76	60.25	60.41	3.74
12.99	13.15	.81	28.80	28.96	1.79	44.60	44.76	2.77	60.41	60.57	3.75
13.15	13.31	.82	28.96	29.12	1.80	44.76	44.92	2.78	60.57	60.73	3.76
13.31	13.47	.83	29.12	29.28	1.81	44.92	45.09	2.79	60.73	60.89	3.77
13.47	13.63	.84	29.28	29.44	1.82	45.09	45.25	2.80	60.89	61.05	3.78
13.63	13.80	.85	29.44	29.60	1.83	45.25	45.41	2.81	61.05	61.21	3.79
13.80	13.96	.86	29.60	29.76	1.84	45.41	45.57	2.82	61.21	61.38	3.80
13.96	14.12	.87	29.76	29.92	1.85	45.57	45.73	2.83	61.38	61.54	3.81
14.12	14.28	.88	29.92	30.09	1.86	45.73	45.89	2.84	61.54	61.70	3.82
14.28	14.44	.89	30.09	30.25	1.87	45.89	46.05	2.85	61.70	61.86	3.83
14.44	14.60	.90	30.25	30.41	1.88	46.05	46.21	2.86	61.86	62.02	3.84
14.60	14.76	.91	30.41	30.57	1.89	46.21	46.38	2.87	62.02	62.18	3.85
14.76	14.92	.92	30.57	30.73	1.90	46.38	46.54	2.88	62.18	62.34	3.86
14.92	15.09	.93	30.73	30.89	1.91	46.54	46.70	2.89	62.34	62.50	3.87
15.09	15.25	.94	30.89	31.05	1.92	46.70	46.86	2.90	62.50	62.67	3.88
15.25	15.41	.95	31.05	31.21	1.93	46.86	47.02	2.91	62.67	62.83	3.89
15.41	15.57	.96	31.21	31.38	1.94	47.02	47.18	2.92	62.83	62.99	3.90
15.57	15.73	.97	31.38	31.54	1.95	47.18	47.34	2.93	62.99	63.15	3.91

6.2% Social Security Employee Tax Table for 1991

Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld
63.15	63.31	3.92	73.31	73.47	4.55	83.47	83.63	5.18	93.63	93.80	5.81
63.31	63.47	3.93	73.47	73.63	4.56	83.63	83.80	5.19	93.80	93.96	5.82
63.47	63.63	3.94	73.63	73.80	4.57	83.80	83.96	5.20	93.96	94.12	5.83
63.63	63.80	3.95	73.80	73.96	4.58	83.96	84.12	5.21	94.12	94.28	5.84
63.80	63.96	3.96	73.96	74.12	4.59	84.12	84.28	5.22	94.28	94.44	5.85
63.96	64.12	3.97	74.12	74.28	4.60	84.28	84.44	5.23	94.44	94.60	5.86
64.12	64.28	3.98	74.28	74.44	4.61	84.44	84.60	5.24	94.60	94.76	5.87
64.28	64.44	3.99	74.44	74.60	4.62	84.60	84.76	5.25	94.76	94.92	5.88
64.44	64.60	4.00	74.60	74.76	4.63	84.76	84.92	5.26	94.92	95.09	5.89
64.60	64.76	4.01	74.76	74.92	4.64	84.92	85.09	5.27	95.09	95.25	5.90
64.76	64.92	4.02	74.92	75.09	4.65	85.09	85.25	5.28	95.25	95.41	5.91
64.92	65.09	4.03	75.09	75.25	4.66	85.25	85.41	5.29	95.41	95.57	5.92
65.09	65.25	4.04	75.25	75.41	4.67	85.41	85.57	5.30	95.57	95.73	5.93
65.25	65.41	4.05	75.41	75.57	4.68	85.57	85.73	5.31	95.73	95.89	5.94
65.41	65.57	4.06	75.57	75.73	4.69	85.73	85.89	5.32	95.89	96.05	5.95
65.57	65.73	4.07	75.73	75.89	4.70	85.89	86.05	5.33	96.05	96.21	5.96
65.73	65.89	4.08	75.89	76.05	4.71	86.05	86.21	5.34	96.21	96.38	5.97
65.89	66.05	4.09	76.05	76.21	4.72	86.21	86.38	5.35	96.38	96.54	5.98
66.05	66.21	4.10	76.21	76.38	4.73	86.38	86.54	5.36	96.54	96.70	5.99
66.21	66.38	4.11	76.38	76.54	4.74	86.54	86.70	5.37	96.70	96.86	6.00
66.38	66.54	4.12	76.54	76.70	4.75	86.70	86.86	5.38	96.86	97.02	6.01
66.54	66.70	4.13	76.70	76.86	4.76	86.86	87.02	5.39	97.02	97.18	6.02
66.70	66.86	4.14	76.86	77.02	4.77	87.02	87.18	5.40	97.18	97.34	6.03
66.86	67.02	4.15	77.02	77.18	4.78	87.18	87.34	5.41	97.34	97.50	6.04
67.02	67.18	4.16	77.18	77.34	4.79	87.34	87.50	5.42	97.50	97.67	6.05
67.18	67.34	4.17	77.34	77.50	4.80	87.50	87.67	5.43	97.67	97.83	6.06
67.34	67.50	4.18	77.50	77.67	4.81	87.67	87.83	5.44	97.83	97.99	6.07
67.50	67.67	4.19	77.67	77.83	4.82	87.83	87.99	5.45	97.99	98.15	6.08
67.67	67.83	4.20	77.83	77.99	4.83	87.99	88.15	5.46	98.15	98.31	6.09
67.83	67.99	4.21	77.99	78.15	4.84	88.15	88.31	5.47	98.31	98.47	6.10
67.99	68.15	4.22	78.15	78.31	4.85	88.31	88.47	5.48	98.47	98.63	6.11
68.15	68.31	4.23	78.31	78.47	4.86	88.47	88.63	5.49	98.63	98.80	6.12
68.31	68.47	4.24	78.47	78.63	4.87	88.63	88.80	5.50	98.80	98.96	6.13
68.47	68.63	4.25	78.63	78.80	4.88	88.80	88.96	5.51	98.96	99.12	6.14
68.63	68.80	4.26	78.80	78.96	4.89	88.96	89.12	5.52	99.12	99.28	6.15
68.80	68.96	4.27	78.96	79.12	4.90	89.12	89.28	5.53	99.28	99.44	6.16
68.96	69.12	4.28	79.12	79.28	4.91	89.28	89.44	5.54	99.44	99.60	6.17
69.12	69.28	4.29	79.28	79.44	4.92	89.44	89.60	5.55	99.60	99.76	6.18
69.28	69.44	4.30	79.44	79.60	4.93	89.60	89.76	5.56	99.76	99.92	6.19
69.44	69.60	4.31	79.60	79.76	4.94	89.76	89.92	5.57	99.92	100.00	6.20
69.60	69.76	4.32	79.76	79.92	4.95	89.92	90.09	5.58			
69.76	69.92	4.33	79.92	80.09	4.96	90.09	90.25	5.59			
69.92	70.09	4.34	80.09	80.25	4.97	90.25	90.41	5.60			
70.09	70.25	4.35	80.25	80.41	4.98	90.41	90.57	5.61			
70.25	70.41	4.36	80.41	80.57	4.99	90.57	90.73	5.62			
70.41	70.57	4.37	80.57	80.73	5.00	90.73	90.89	5.63			
70.57	70.73	4.38	80.73	80.89	5.01	90.89	91.05	5.64			
70.73	70.89	4.39	80.89	81.05	5.02	91.05	91.21	5.65			
70.89	71.05	4.40	81.05	81.21	5.03	91.21	91.38	5.66			
71.05	71.21	4.41	81.21	81.38	5.04	91.38	91.54	5.67			
71.21	71.38	4.42	81.38	81.54	5.05	91.54	91.70	5.68			
71.38	71.54	4.43	81.54	81.70	5.06	91.70	91.86	5.69			
71.54	71.70	4.44	81.70	81.86	5.07	91.86	92.02	5.70			
71.70	71.86	4.45	81.86	82.02	5.08	92.02	92.18	5.71			
71.86	72.02	4.46	82.02	82.18	5.09	92.18	92.34	5.72			
72.02	72.18	4.47	82.18	82.34	5.10	92.34	92.50	5.73			
72.18	72.34	4.48	82.34	82.50	5.11	92.50	92.67	5.74			
72.34	72.50	4.49	82.50	82.67	5.12	92.67	92.83	5.75			
72.50	72.67	4.50	82.67	82.83	5.13	92.83	92.99	5.76			
72.67	72.83	4.51	82.83	82.99	5.14	92.99	93.15	5.77			
72.83	72.99	4.52	82.99	83.15	5.15	93.15	93.31	5.78			
72.99	73.15	4.53	83.15	83.31	5.16	93.31	93.47	5.79			
73.15	73.31	4.54	83.31	83.47	5.17	93.47	93.63	5.80			

Wages	Taxes
100	$6.20
200	12.40
300	18.60
400	24.80
500	31.00
600	37.20
700	43.40
800	49.60
900	55.80
1,000	62.00

1.45% Medicare Tax Table for 1991

Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld
$0.00	$0.35	$0.00	28.63	29.32	.42	57.59	58.28	.84	86.56	87.25	1.26
35	1.04	.01	29.32	30.00	.43	58.28	58.97	.85	87.25	87.94	1.27
1.04	1.73	.02	30.00	30.69	.44	58.97	59.66	.86	87.94	88.63	1.28
1.73	2.42	.03	30.69	31.38	.45	59.66	60.35	.87	88.63	89.32	1.29
2.42	3.11	.04	31.38	32.07	.46	60.35	61.04	.88	89.32	90.00	1.30
3.11	3.80	.05	32.07	32.76	.47	61.04	61.73	.89	90.00	90.69	1.31
3.80	4.49	.06	32.76	33.45	.48	61.73	62.42	.90	90.69	91.38	1.32
4.49	5.18	.07	33.45	34.14	.49	62.42	63.11	.91	91.38	92.07	1.33
5.18	5.87	.08	34.14	34.83	.50	63.11	63.80	.92	92.07	92.76	1.34
5.87	6.56	.09	34.83	35.52	.51	63.80	64.49	.93	92.76	93.45	1.35
6.56	7.25	.10	35.52	36.21	.52	64.49	65.18	.94	93.45	94.14	1.36
7.25	7.94	.11	36.21	36.90	.53	65.18	65.87	.95	94.14	94.83	1.37
7.94	8.63	.12	36.90	37.59	.54	65.87	66.56	.96	94.83	95.52	1.38
8.63	9.32	.13	37.59	38.28	.55	66.56	67.25	.97	95.52	96.21	1.39
9.32	10.00	.14	38.28	38.97	.56	67.25	67.94	.98	96.21	96.90	1.40
10.00	10.69	.15	38.97	39.66	.57	67.94	68.63	.99	96.90	97.59	1.41
10.69	11.38	.16	39.66	40.35	.58	68.63	69.32	1.00	97.59	98.28	1.42
11.38	12.07	.17	40.35	41.04	.59	69.32	70.00	1.01	98.28	98.97	1.43
12.07	12.76	.18	41.04	41.73	.60	70.00	70.69	1.02	98.97	99.66	1.44
12.76	13.45	.19	41.73	42.42	.61	70.69	71.38	1.03	99.66	100.00	1.45
13.45	14.14	.20	42.42	43.11	.62	71.38	72.07	1.04			
14.14	14.83	.21	43.11	43.80	.63	72.07	72.76	1.05			
14.83	15.52	.22	43.80	44.49	.64	72.76	73.45	1.06			
15.52	16.21	.23	44.49	45.18	.65	73.45	74.14	1.07			
16.21	16.90	.24	45.18	45.87	.66	74.14	74.83	1.08			
16.90	17.59	.25	45.87	46.56	.67	74.83	75.52	1.09			
17.59	18.28	.26	46.56	47.25	.68	75.52	76.21	1.10			
18.28	18.97	.27	47.25	47.94	.69	76.21	76.90	1.11			
18.97	19.66	.28	47.94	48.63	.70	76.90	77.59	1.12			
19.66	20.35	.29	48.63	49.32	.71	77.59	78.28	1.13			
20.35	21.04	.30	49.32	50.00	.72	78.28	78.97	1.14			
21.04	21.73	.31	50.00	50.69	.73	78.97	79.66	1.15			
21.73	22.42	.32	50.69	51.38	.74	79.66	80.35	1.16			
22.42	23.11	.33	51.38	52.07	.75	80.35	81.04	1.17			
23.11	23.80	.34	52.07	52.76	.76	81.04	81.73	1.18			
23.80	24.49	.35	52.76	53.45	.77	81.73	82.42	1.19			
24.49	25.18	.36	53.45	54.14	.78	82.42	83.11	1.20			
25.18	25.87	.37	54.14	54.83	.79	83.11	83.80	1.21			
25.87	26.56	.38	54.83	55.52	.80	83.80	84.49	1.22			
26.56	27.25	.39	55.52	56.21	.81	84.49	85.18	1.23			
27.25	27.94	.40	56.21	56.90	.82	85.18	85.87	1.24			
27.94	28.63	.41	56.90	57.59	.83	85.87	86.56	1.25			

Wages	Taxes
100	$1.45
200	$2.90
300	$4.35
400	$5.80
500	$7.25
600	$8.70
700	10.15
800	11.60
900	13.05
1,000	14.50

Tables for Percentage Method of Advance EIC Payments

(For Wages Paid After December 1990)

Table 1. WEEKLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is: Over—	But not over—	The amount of payment to be made shall be:
$0	$131	16.7% of wages
$131	$224	$22
$224		$22 less 11.93% of wages in excess of $224

(b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is: Over—	But not over—	The amount of payment to be made shall be:
$0	$65	16.7% of wages
$65	$112	$11
$112		$11 less 11.93% of wages in excess of $112

Table 2. BIWEEKLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is: Over—	But not over—	The amount of payment to be made shall be:
$0	$269	16.7% of wages
$269	$439	$45
$439		$45 less 11.93% of wages in excess of $439

(b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is: Over—	But not over—	The amount of payment to be made shall be:
$0	$131	16.7% of wages
$131	$224	$22
$224		$22 less 11.93% of wages in excess of $224

Table 3. SEMIMONTHLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is: Over—	But not over—	The amount of payment to be made shall be:
$0	$293	16.7% of wages
$293	$474	$49
$474		$49 less 11.93% of wages in excess of $474

(b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is: Over—	But not over—	The amount of payment to be made shall be:
$0	$143	16.7% of wages
$143	$241	$24
$241		$24 less 11.93% of wages in excess of $241

Table 4. MONTHLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is: Over—	But not over—	The amount of payment to be made shall be:
$0	$592	16.7% of wages
$592	$940	$99
$940		$99 less 11.93% of wages in excess of $940

(b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is: Over—	But not over—	The amount of payment to be made shall be:
$0	$293	16.7% of wages
$293	$474	$49
$474		$49 less 11.93% of wages in excess of $474

Table 5. QUARTERLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is: Over—	But not over—	The amount of payment to be made shall be:
$0	$1,784	16.7% of wages
$1,784	$2,813	$298
$2,813		$298 less 11.93% of wages in excess of $2,813

(b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is: Over—	But not over—	The amount of payment to be made shall be:
$0	$892	16.7% of wages
$892	$1,406	$149
$1,406		$149 less 11.93% of wages in excess of $1,406

Table 6. SEMIANNUAL Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is: Over—	But not over—	The amount of payment to be made shall be:
$0	$3,568	16.7% of wages
$3,568	$5,626	$596
$5,626		$596 less 11.93% of wages in excess of $5,626

(b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is: Over—	But not over—	The amount of payment to be made shall be:
$0	$1,784	16.7% of wages
$1,784	$2,813	$298
$2,813		$298 less 11.93% of wages in excess of $2,813

Table 7. ANNUAL Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is: Over—	But not over—	The amount of payment to be made shall be:
$0	$7,137	16.7% of wages
$7,137	$11,253	$1,192
$11,253		$1,192 less 11.93% of wages in excess of $11,253

(b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is: Over—	But not over—	The amount of payment to be made shall be:
$0	$3,568	16.7% of wages
$3,568	$5,626	$596
$5,626		$596 less 11.93% of wages in excess of $5,626

Table 8. DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the wages divided by the number of days in such period (before deducting withholding allowances) are: Over—	But not over—	The amount of payment to be made shall be the following amount multiplied by the number of days in such period:
$0	$23	16.7% of wages
$23	$48	$4
$48		$4 less 11.93% of wages in excess of $48

(b) MARRIED With Both Spouses Filing Certificate

If the wages divided by the number of days in such period (before deducting withholding allowances) are: Over—	But not over—	The amount of payment to be made shall be the following amount multiplied by the number of days in such period:
$0	$11	16.7% of wages
$11	$24	$2
$24		$2 less 11.93% of wages in excess of $24

Tables for Wage Bracket Method of Advance EIC Payments (For Wages Paid After December 1990)

WEEKLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

Wages— At least	Wages— But less than	Payment to be made
$0	$6	$0
6	12	1
12	18	2
18	24	3
24	30	4
30	36	5
36	42	6
42	48	7
48	54	8
54	60	9
60	66	10
66	72	11
72	78	12
78	84	13
84	90	14
90	96	15
96	102	16
102	108	17
108	114	18
114	120	19
120	126	20
126	131	21
131	224	22
224	233	21
233	241	20
241	249	19
249	258	18
258	266	17
266	275	16
275	283	15
283	291	14
291	300	13
300	308	12
308	316	11
316	325	10
325	333	9
333	342	8
342	350	7
350	358	6
358	367	5
367	375	4
375	383	3
383	392	2
392	400	1
400	....	0

MARRIED With Both Spouses Filing Certificate

Wages— At least	Wages— But less than	Payment to be made
$0	$6	$0
6	12	1
12	18	2
18	24	3
24	30	4
30	36	5
36	42	6
42	48	7
48	54	8
54	60	9
60	65	10
65	112	11
112	121	10
121	129	9
129	138	8
138	146	7
146	154	6
154	163	5
163	171	4
171	179	3
179	188	2
188	196	1
196	....	0

BIWEEKLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

Wages— At least	Wages— But less than	Payment to be made
$0	$6	$0
6	12	1
12	18	2
18	24	3
24	30	4
30	36	5
36	42	6
42	48	7
48	54	8
54	60	9
60	66	10
66	72	11
72	78	12
78	84	13
84	90	14
90	96	15
96	102	16
102	108	17
108	114	18
114	120	19
120	126	20
126	132	21
132	138	22
138	144	23
144	150	24
150	156	25
156	162	26
162	168	27
168	174	28
174	180	29
180	186	30
186	192	31
192	198	32
198	204	33
204	210	34
210	216	35
216	222	36
222	228	37
228	234	38
234	240	39
240	246	40
246	252	41
252	258	42
258	264	43
264	269	44
269	439	45
439	447	44
447	456	43
456	464	42
464	472	41
472	481	40
481	489	39
489	498	38
498	506	37
506	514	36
514	523	35
523	531	34
531	540	33
540	548	32
548	556	31
556	565	30
565	573	29
573	581	28
581	590	27
590	598	26
598	607	25
607	615	24
615	623	23
623	632	22
632	640	21
640	649	20
649	657	19
657	665	18
665	674	17
674	682	16
682	690	15
690	699	14
699	707	13
707	716	12
716	724	11
724	732	10
732	741	9
741	749	8
749	757	7
757	766	6
766	774	5
774	783	4
783	791	3
791	799	2
799	808	1
808	....	0

BIWEEKLY Payroll Period

MARRIED With Both Spouses Filing Certificate

Wages— At least	Wages— But less than	Payment to be made	Wages— At least	Wages— But less than	Payment to be made	Wages— At least	Wages— But less than	Payment to be made	Wages— At least	Wages— But less than	Payment to be made
$0	$6	$0	72	78	12	224	233	21	316	325	10
6	12	1	78	84	13	233	241	20	325	333	9
12	18	2	84	90	14	241	249	19	333	342	8
18	24	3	90	96	15	249	258	18	342	350	7
24	30	4	96	102	16	258	266	17	350	358	6
30	36	5	102	108	17	266	275	16	358	367	5
36	42	6	108	114	18	275	283	15	367	375	4
42	48	7	114	120	19	283	291	14	375	383	3
48	54	8	120	126	20	291	300	13	383	392	2
54	60	9	126	131	21	300	308	12	392	400	1
60	66	10	131	224	22	308	316	11	400	----	0
66	72	11									

MONTHLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

Wages— At least	Wages— But less than	Payment to be made	Wages— At least	Wages— But less than	Payment to be made	Wages— At least	Wages— But less than	Payment to be made	Wages— At least	Wages— But less than	Payment to be made
$0	$6	$0	300	306	50	940	949	98	1,359	1,368	48
6	12	1	306	312	51	949	957	97	1,368	1,376	47
12	18	2	312	318	52	957	965	96	1,376	1,385	46
18	24	3	318	324	53	965	974	95	1,385	1,393	45
24	30	4	324	330	54	974	982	94	1,393	1,401	44
30	36	5	330	336	55	982	991	93	1,401	1,410	43
36	42	6	336	342	56	991	999	92	1,410	1,418	42
42	48	7	342	348	57	999	1,007	91	1,418	1,426	41
48	54	8	348	354	58	1,007	1,016	90	1,426	1,435	40
54	60	9	354	360	59	1,016	1,024	89	1,435	1,443	39
60	66	10	360	366	60	1,024	1,033	88	1,443	1,452	38
66	72	11	366	372	61	1,033	1,041	87	1,452	1,460	37
72	78	12	372	378	62	1,041	1,049	86	1,460	1,468	36
78	84	13	378	384	63	1,049	1,058	85	1,468	1,477	35
84	90	14	384	390	64	1,058	1,066	84	1,477	1,485	34
90	96	15	390	396	65	1,066	1,074	83	1,485	1,494	33
96	102	16	396	402	66	1,074	1,083	82	1,494	1,502	32
102	108	17	402	408	67	1,083	1,091	81	1,502	1,510	31
108	114	18	408	414	68	1,091	1,100	80	1,510	1,519	30
114	120	19	414	420	69	1,100	1,108	79	1,519	1,527	29
120	126	20	420	426	70	1,108	1,116	78	1,527	1,535	28
126	132	21	426	432	71	1,116	1,125	77	1,535	1,544	27
132	138	22	432	438	72	1,125	1,133	76	1,544	1,552	26
138	144	23	438	444	73	1,133	1,141	75	1,552	1,561	25
144	150	24	444	450	74	1,141	1,150	74	1,561	1,569	24
150	156	25	450	456	75	1,150	1,158	73	1,569	1,577	23
156	162	26	456	462	76	1,158	1,167	72	1,577	1,586	22
162	168	27	462	468	77	1,167	1,175	71	1,586	1,594	21
168	174	28	468	474	78	1,175	1,183	70	1,594	1,603	20
174	180	29	474	480	79	1,183	1,192	69	1,603	1,611	19
180	186	30	480	486	80	1,192	1,200	68	1,611	1,619	18
186	192	31	486	492	81	1,200	1,209	67	1,619	1,628	17
192	198	32	492	498	82	1,209	1,217	66	1,628	1,636	16
198	204	33	498	503	83	1,217	1,225	65	1,636	1,644	15
204	210	34	503	509	84	1,225	1,234	64	1,644	1,653	14
210	216	35	509	515	85	1,234	1,242	63	1,653	1,661	13
216	222	36	515	521	86	1,242	1,250	62	1,661	1,670	12
222	228	37	521	527	87	1,250	1,259	61	1,670	1,678	11
228	234	38	527	533	88	1,259	1,267	60	1,678	1,686	10
234	240	39	533	539	89	1,267	1,276	59	1,686	1,695	9
240	246	40	539	545	90	1,276	1,284	58	1,695	1,703	8
246	252	41	545	551	91	1,284	1,292	57	1,703	1,711	7
252	258	42	551	557	92	1,292	1,301	56	1,711	1,720	6
258	264	43	557	563	93	1,301	1,309	55	1,720	1,728	5
264	270	44	563	569	94	1,309	1,318	54	1,728	1,737	4
270	276	45	569	575	95	1,318	1,326	53	1,737	1,745	3
276	282	46	575	581	96	1,326	1,334	52	1,745	1,753	2
282	288	47	581	587	97	1,334	1,343	51	1,753	1,762	1
288	294	48	587	592	98	1,343	1,351	50	1,762	----	0
294	300	49	592	940	99	1,351	1,359	49			

MONTHLY Payroll Period

MARRIED With Both Spouses Filing Certificate

Wages— At least	Wages— But less than	Payment to be made	Wages— At least	Wages— But less than	Payment to be made	Wages— At least	Wages— But less than	Payment to be made	Wages— At least	Wages— But less than	Payment to be made
$0	$6	$0	150	156	25	474	482	48	683	692	23
6	12	1	156	162	26	482	491	47	692	700	22
12	18	2	162	168	27	491	499	46	700	709	21
18	24	3	168	174	28	499	507	45	709	717	20
24	30	4	174	180	29	507	516	44	717	725	19
30	36	5	180	186	30	516	524	43	725	734	18
36	42	6	186	192	31	524	533	42	734	742	17
42	48	7	192	198	32	533	541	41	742	751	16
48	54	8	198	204	33	541	549	40	751	759	15
54	60	9	204	210	34	549	558	39	759	767	14
60	66	10	210	216	35	558	566	38	767	776	13
66	72	11	216	222	36	566	574	37	776	784	12
72	78	12	222	228	37	574	583	36	784	792	11
78	84	13	228	234	38	583	591	35	792	801	10
84	90	14	234	240	39	591	600	34	801	809	9
90	96	15	240	246	40	600	608	33	809	818	8
96	102	16	246	252	41	608	616	32	818	826	7
102	108	17	252	258	42	616	625	31	826	834	6
108	114	18	258	264	43	625	633	30	834	843	5
114	120	19	264	270	44	633	642	29	843	851	4
120	126	20	270	276	45	642	650	28	851	859	3
126	132	21	276	282	46	650	658	27	859	868	2
132	138	22	282	288	47	658	667	26	868	876	1
138	144	23	288	293	48	667	675	25	876	....	0
144	150	24	293	474	49	675	683	24			

DAILY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

Wages— At least	Wages— But less than	Payment to be made	Wages— At least	Wages— But less than	Payment to be made	Wages— At least	Wages— But less than	Payment to be made	Wages— At least	Wages— But less than	Payment to be made
$0	$6	$0	18	23	3	48	57	3	65	74	1
6	12	1	23	48	4	57	65	2	74	....	0
12	18	2									

MARRIED With Both Spouses Filing Certificate

Wages— At least	Wages— But less than	Payment to be made	Wages— At least	Wages— But less than	Payment to be made	Wages— At least	Wages— But less than	Payment to be made	Wages— At least	Wages— But less than	Payment to be made
$0	$6	$0	11	$24	2	24	$33	1	33	....	0
6	$11	1									

SEMIMONTHLY Payroll Period

See Circular E

Exhibit of a Form 943 for 1990

Your name, address, employer identification number, and calendar year of return. (If not correct, please change.)

Name (as distinguished from trade name): John J. Jones

Trade name, if any:

Address and ZIP code: Route 1, Yourtown, USA 00000

Calendar year: 1990

Employer identification number: 12-3456789

F	
FF	
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If address is different from prior return, check here ▶ ☐

If you do not have to file returns in the future, write "FINAL RETURN" here ▶

1a	Number of agricultural employees employed in the pay period that includes March 12, 1990 ▶	1a	4	
b	If you are a subsidiary corporation AND your parent corporation files a consolidated Form 1120, enter parent corporation's employer identification number (EIN) ▶	1b		
2	Taxable cash wages paid during the year (see instructions on page 4)	2	55,000	00
3	Social security taxes (multiply line 2 by 15.3%)	3	8,415	00
4	Adjustment of social security taxes (attach statement—see instructions on page 4)	4		(10) Fractions Only
5	Social security taxes as adjusted	5	8,414	90
6	Federal income tax withheld (see instructions on page 4)	6	6,585	10
7	Total taxes (add lines 5 and 6)	7	15,000	00
8	Advance earned income credit (EIC) payments, if any (see instructions on page 4)	8	600	00
9	Net taxes (subtract line 8 from line 7)	9	14,400	00
10	Total amount deposited for 1990, including any overpayment from 1989, as shown in your records	10	14,400	00
11	Undeposited taxes due (subtract line 10 from line 9—this should be less than $500). Pay to Internal Revenue Service ▶	11	0	

12 If line 10 is more than line 9, enter overpayment here ▶ $ and check if to be: ☐ Applied to next return, or ☐ Refunded.

Check if you are a first-time 3-banking-day depositor (see deposit rules on page 4). ▶ ☐

Record of Federal Tax Liability

(See deposit rules on page 4.)

If your tax liability for any month in 1990 is $3,000 or more, do not use the schedule below. Instead, complete and attach **Form 943A,** Agricultural Employer's Record of Federal Tax Liability.

Deposit period ending		Tax liability for month
A January 31	A	1,200.00
B February 28	B	1,200.00
C March 31	C	1,200.00
D April 30	D	1,200.00
E May 31	E	1,200.00
F June 30	F	1,200.00
G July 31	G	1,200.00
H August 31	H	1,200.00
I September 30	I	1,200.00
J October 31	J	1,200.00
K November 30	K	1,200.00
L December 31	L	1,200.00
M Total liability for year (add lines A through L)	M	14,400.00

Instructions

If your taxes for the year (line 9) are less than $500, you do not have to complete this record. You may pay the taxes with Form 943 or deposit them by January 31, 1991.

If your taxes for every month are less than $3,000, show your tax liability next to the month. If your tax liability for any month is $3,000 or more, do not use this schedule. Instead, complete and attach Form 943A. See rules (4) and (5) under "Deposit Rules" on page 4.

The total tax liability for the year (line M) should equal net taxes (line 9).

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Date ▶ January 29, 1991 Signature ▶ John J. Jones Title (Owner, etc.) ▶ Owner

Please file this form with your Internal Revenue Service Center (see instructions on "Where To File").

Exhibit of Form 943

(See Form 943 for detailed instructions.)

After you file your first Form 943, the Internal Revenue Service will send you a Form 943 every year with a label showing your name, trade name (if any), employer identification number, and the calendar year covered by the return. If the label is incorrect or if your address changes, draw a line through the error and correct it.

Line 1a.—Enter the total number of farmworkers employed in the pay period that includes March 12. Do not include household employees in your private nonfarm home, persons who receive no pay during the pay period, pensioners, or members of the Armed Forces.

Line 2.—Enter the total taxable cash wages you paid during the year to all of your farmworkers who meet either test described in section 3.

Line 3.—Multiply the total cash wages on line 2 by 15.3%.

Line 6.—Enter the total Federal income tax you withheld for the year.

Line 8.—Enter the total advance earned income credit (EIC) payments, if any, you made for the year.

Line 10.—Enter the total deposits you made for 1990, including final deposit and any overpayment applied from 1989, as shown in your records.

Line 11.—This is the amount, if any, to pay the Internal Revenue Service when you file your return.

Please remember to sign the return, enter the date, and show your title.

Form **7018-A**
(Rev. August 1990)
Department of the Treasury
Internal Revenue Service

Agricultural Employer's Order Blank for Forms

▶ See instructions on back.
▶ For Paperwork Reduction Act Notice, see back of form.

OMB No. 1545-1059
Expires 7-31-93

Use to Order 1991 Forms Only

THESE 1991 FORMS WILL NOT BE SHIPPED UNTIL AFTER JANUARY 1991

PART A (7018-A)

USE THIS PORTION FOR 1991 FORMS ONLY

FORM	QUANTITY	FORM	QUANTITY	FORM	QUANTITY	FORM	QUANTITY
W-2		1098		1099-INT		1099-S	
W-2c		1099-A		1099-MISC		Instr 1099	
W-3		1099-B		1099-OID		5498	
W-3c		1099-DIV		1099-PATR			
1096		1099-G		1099-R			

DO NOT SEPARATE LABEL FROM ORDER

Firm/Company name	
Firm/Company address (number and street)	
City, state	ZIP code

SEPARATE ORDER BLANKS HERE

PART B (7018-A)

_____ (Number needed) **W-4**

_____ (Number needed) **W-4P**

_____ (Number needed) **W-4S**

_____ (Number needed) **W-5**

(1991 Revisions)

Firm/Company name	
Firm/Company address (number and street)	
City, state	ZIP code

Instructions

Simply enter the quantity next to the form you are ordering and fully complete the appropriate mailing label(s). The titles of these forms are listed below. If you need forms that are not listed on the order blanks, enter the form number and quantity in the blank boxes. Use this form for ordering 1991 forms ONLY. Do not separate the mailing labels from the order blanks. Some of the forms listed are printed two on a sheet; some are printed three on a sheet; please order the number of forms, NOT the number of sheets.

Note: *Forms issued by IRS require the insertion of carbon paper when multiple copies are required. None of the items on the order blank are available from Internal Revenue Service in a continuous feed version.*

Where To Send Your Order

Send your order to the Internal Revenue Service address for your state.

Alabama, Arkansas, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Michigan, Minnesota, Mississippi, Missouri, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, Tennessee, Texas, Wisconsin	P.O. Box 9903 Bloomington, IL 61799
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming	Western Area Distribution Center Rancho Cordova, CA 95743-0001
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Titles

Form W-2, Wage and Tax Statement (two forms per sheet)
Form W-2c, Statement of Corrected Income and Tax Amounts (two forms per sheet)
Form W-3, Transmittal of Income and Tax Statements (one form per sheet)
Form W-3c, Transmittal of Corrected Income and Tax Statements (one form per sheet)
Form W-4, Employee's Withholding Allowance Certificate (one form per sheet)
Form W-4P, Withholding Certificate for Pension or Annuity Payments (one form per sheet)
Form W-4S, Request for Federal Income Tax Withholding From Sick Pay (one form per sheet)
Form W-5, Earned Income Credit Advance Payment Certificate (one form per sheet)
Form 1096, Annual Summary and Transmittal of U.S. Information Returns (one form per sheet)
Form 1098, Mortgage Interest Statement (three forms per sheet)
Form 1099-A, Acquisition or Abandonment of Secured Property (three forms per sheet)
Form 1099-B, Proceeds From Broker and Barter Exchange Transactions (three forms per sheet)
Form 1099-DIV, Dividends and Distributions (three forms per sheet)
Form 1099-G, Certain Government Payments (three forms per sheet)
Form 1099-INT, Interest Income (three forms per sheet)
Form 1099-MISC, Miscellaneous Income (three forms per sheet)
Form 1099-OID, Original Issue Discount (three forms per sheet)
Form 1099-PATR, Taxable Distributions Received From Cooperatives (three forms per sheet)
Form 1099-R (W-2P), Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. (three forms per sheet)*
Form 1099-S, Proceeds From Real Estate Transactions (three forms per sheet)
Instructions for Forms 1099, 1098, 5498, 1096, and W-2G
Form 5498, Individual Retirement Arrangement Information (three forms per sheet)

* Form 1099-R and W-2P, Statement for Recipients of Annuities, Pensions, Retired Pay, or IRA Payments, will be combined for 1991. (two forms per sheet)

Paperwork Reduction Act Notice.—We ask for the information on this form to carry out the Internal Revenue laws of the United States. Your response is voluntary.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 3 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service,** Washington, DC 20224, Attention: IRS Reports Clearance Officer T:FP; and the **Office of Management and Budget,** Paperwork Reduction Project (1545-1059), Washington, DC 20503. **DO NOT** send the tax form to either of these offices. Instead, see the instructions above for information on where to file it.

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